

SUMMARY – ALL FUNDS INTRODUCTION

The City of Detroit budget is a financial plan guiding all of the municipality's activities. The FY 2008-09 Executive Budget Summary sorts the activities proposed for FY 2008-09 according to overall functions of city government, organizational units of administration, funds, budgetary objects, and major types of revenue. It explains capital, operating and staffing proposals in the context of historical trends.

A variety of exhibits follow:

- ❖ *Funds* are fiscal entities that segregate revenues and expenses for the purpose of carrying out a specific purpose or activity. A description of the 14 city funds shown in the budget is included, along with an explanation of the relationship of other funds to the General Fund.
- ❖ The overall city budget can be compared historically by sorting appropriations according to general city, enterprise, non-departmental line items and subsidies, and debt service. These areas can be further broken down using city departments.
- ❖ *Objects* are the lowest and most detailed level of expenditure classifications. There are 8 major object categories: salaries and wages, benefits, professional and contractual services, supplies, operating services, capital, fixed charges, and other expenses.
- ❖ Another way to analyze the budget is in the context of actual expenditures. Annual surpluses or deficits are the first items addressed in the annual budget, and the Budget Stabilization Fund can be a tool for this.
- ❖ *Personal services*, the salaries, wages, and fringe benefits associated with positions, are trended out over the last decade for tax-supported and grant-supported activities. Changes in staffing are summarized by department.
- ❖ Revenues can be classified in 9 ways: taxes, assessments and interest; licenses, permits and inspection charges; fines, forfeits and penalties; revenues from use of assets; grants, shared taxes and revenues; sales and charges for services; sales of assets and compensation for losses; contributions and transfers; miscellaneous
- ❖ Revenues can also be understood in terms of their sources (local, federal or state). Changes in major local sources are tracked historically.
- ❖ The capital budget relates capital plans to debt management, through voter authorization, bond ratings, the city's debt margin and debt service requirements. The capital project proposals consider the impact on operating requirements.
- ❖ Tax rates are related to taxable valuations for property tax and for special districts. This relationship produces the tax levies that individuals and other entities pay to the city of Detroit and other local jurisdictions.

Funds shown in the City of Detroit budget:

General Fund – This fund provides for the general governmental operations of the City. It is funded through a variety of local taxes - Property, Income and Utility Users, shared taxes from the State, and Sales and Charges for Services.

Block Grant – The Community Development Block Grant (C.D.B.G.) program was established under Title I of the Housing and Community Development Act of 1974. Funds can be used to benefit low/moderate income people, reduce slums and blight, or other

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urgent needs. The Federal Department of Housing and Urban Development distributes this grant.

Drug Law Enforcement – This fund accounts for forfeited narcotics proceeds that are used for the enhancement of narcotics enforcement.

Library – The Detroit Public Library is administered by the Detroit Library Commission, a separate municipal corporation existing by virtue of State Law. Under the law, the budgetary transactions of the Detroit Public Library are subject to the financial controls of the City of Detroit.

Federal Employment and Training – The Federal Employment and Training Funds were established to account for employment and training program grants received from governmental sources. On October 1, 1983, the Jobs Training Partnership Act (J.T.P.A), enacted on October 13, 1982 was implemented. Programs under the J.T.P.A. are financed by the Department of Labor. The State of Michigan receives and administers J.T.P.A. funds. The Governor approves and provides funding to qualified service delivery area grant recipients.

The City of Detroit has been designated a J.T.P.A. service delivery area, grant recipient and administrative entity. The purpose of this act is to establish programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to those economically disadvantaged individuals and other individuals facing serious barriers to

employment who are in need of such training to obtain productive employment. Other program funds include the Senior Aides Program of the National Council of Senior Citizens (N.C.S.C.) and the grants of the Department of Labor related to the provisions of the Emergency Employment Act of 1971, the Michigan Neighborhood Corps, Youth Employment Services Program, and Corrections Parolee Program as funded by the Michigan Department of Labor.

Major and Local Streets – The Major and Local Street Funds were established to account for Michigan State Gas and Weight Tax revenues as required by law under Act 51, Public Acts of Michigan of 1951, and other related grants. Expenditures are restricted to construction and maintenance of major and local streets. Much of this work is performed by other City agencies.

Solid Waste Management Fund – The Solid Waste Management Fund is a newly established fund to account for all funds used for Solid Waste collection and disposal.

Human Services – The Neighborhood Services Fund was established to administer certain social service programs financed by the Federal and State Grants.

General Grants – This is a mix of funding sources, Federal, State and other. Consisting primarily of Health Department grants.

SUMMARY – ALL FUNDS INTRODUCTION

General Debt Service – Debt service on unlimited tax general obligation bonds is funded from ad valorem property taxes levied without limitation as to rate or amount specifically for that purpose. Debt service on limited tax general obligations is funded from property taxes levied within constitutional, statutory and charter limitations or other unrestricted moneys of the City. The City, by State law, must provide a separate fund for debt retirement moneys. All general City property taxes are collected by the treasurer and deposited in the general and debt service accounts according to the proper distribution percentage.

General Capital Projects – The Capital Projects Fund has been established to account for all funds used for the construction, acquisition, and renovation of capital facilities by the General Fund. These projects are generally funded by City's general obligation bond issues.

Urban Renewal Fund – This fund accounts for funding received from the City of Detroit and the Federal Government earmarked for the acquisition and site preparation of property for future development.

Internal Service Fund – This fund handles the lease purchase of all General Fund vehicles with limited obligation bonds.

Enterprise Funds – Enterprise Funds account for operations of governmental facilities operated in a manner similar to commercial enterprises where the intent is to recover, in whole or in part, through user charges, the costs or expenses (including depreciation) of providing goods or services to general public on a continuing basis. Including component units, the City currently has 9 enterprise funds of which 4 are self-supporting and 5 generally need (or will need) some level of General Fund support. The self-supporting funds

include Water, Sewage Disposal, Housing and Parking. Of the nine enterprise funds, six are fully incorporated in the budget presentation. The remaining three (Detroit Transportation Corporation, Housing and the Greater Resource Recovery Authority) are reflected only to the extent of the City's payment for services (GDRRA) or subsidy contribution (DTC).

- ❖ The Sewage Disposal and Water Supply Systems serves the Detroit metropolitan area. The General Fund bears no liability for funding any expenses not covered by self-generated revenues for these systems and has never made a subsidy payment to either System, although the General Fund has made temporary advances to the Sewage System in connection with the financing of capital projects, which were promptly repaid with proceeds of a revenue bond issue.
- ❖ Since 1984, the City's Parking System has been totally self-sufficient. Although the City is legally responsible for payment of operation and maintenance expenses of the system, sufficient funds have been (and are expected to continue to be) generated to reimburse the General Fund for payment of such expenses.
- ❖ Construction Code Fund includes services performed by Buildings and Safety Engineering Department. Effective January 1, 2001, Public Act 245 of 1999 was approved to amend Act 230 of 1972 of the State of Michigan Compiled Laws. The act requires the State of Michigan's local governments to establish reasonable fees which are required to operate the department responsible for building permits, examination of plans and specifications, inspection of construction undertaken pursuant to a building permit,

SUMMARY – ALL FUNDS INTRODUCTION

and the issuance of certificates used for occupancy, and hearing appeals in accordance with this act. To comply with this act, in fiscal year 2001 the City established the Construction Code Fund for operational and financial reporting purposes.

Numerous funds receive General Fund support, including: Transportation, Airport Construction Code Fund and Detroit Transportation Corporation. The Greater Detroit Resource Recovery Authority receives moneys from the General Fund through tipping fees paid for disposal of waste collected by the City. The City's obligation to pay such tipping fees is a full faith and credit limited tax general obligation of the City.

- ❖ The Transportation Fund, which operates the bus-oriented mass transit system, receives a substantial portion of its operating revenues from regional allocation of Federal and State moneys and from self-generated revenues. However, as a result of a continuing gap between stagnant operating revenues and rising expenditures, the fund has also

received General Fund subsidization. Prior to 1986, the General Fund advanced moneys to the Transportation Fund to ease cash flow problems created by the lag in receipt of moneys from the State and federal government. In recent years, because of the significant amount of General Fund subsidy, no cash flow advances were required.

- ❖ The City's Airport Fund accounts for the operation of Detroit City Airport. In fiscal 1989 the Airport was expanded to accommodate commercial jet carrier service. Today, the Airport provides general aviation and limited commuter service.
- ❖ The Detroit Transportation Corporation is responsible for the Downtown People Mover, which began operations in downtown Detroit in 1987. The People Mover has not been and is not expected to be self-sufficient in the future.

**CITY OF DETROIT
FUND DESCRIPTIONS FOR
APPROPRIATION AND REVENUE BY FUND CHARTS**

GENERAL FUND		ENTERPRISE FUND GROUP		SOLID WASTE	
Number	Name	Number	Name	Number	Name
1000	General Fund	2490	Construction Code	3401	Solid Waste Management
COMMUNITY DEVELOPMENT		3001	Library	MAJOR and LOCAL STREETS	
2001	Block Grant	5002	Airport Operation & Maintenance	Number	Name
2002	UDAG & Discretionary Grant	5100	Parking Revenue	3301	Major Streets
DRUG LAW ENFORCEMENT		5102	Parking Operating	3305	Public Act 48
2601	Drug Law Enforcement Fund	5105	Parking System Program Reserve	GENERAL DEBT SERVICE	
GENERAL GRANTS		5108	Operations & Contingency Reserve	Number	Name
3214	Temporary Assistance to Needy Families	5301	Transportation Operation	4000	Sinking Interest & Redemption
3215	Detroit Workforce Development - Fed. Funds	5303	Department of Transportation	GENERAL CAPITAL PROJECTS	
3216	Wagner Peyser	5401	Sewage Receiving	Number	Name
3217	Special Projects II	5402	Sewage Operation & Maintenance	4502	General Public Imp. - Tax Rev & Grant
3218	Workforce Investment Act	5403	Sewage Bond and Interest	4514	GO Bond Series
3219	DWDD Clearing Account	5404	Sewage Improvement	URBAN RENEWAL FUND	
3506	NSD Heat Bank	5406	Sewage-Extraordinary Repairs & Replacement	Number	Name
3507	Community Programs	5410	State Revolving Loan Fund	4620	Special HSG Rehab Program
3509	Headstart	5501	Water Receiving	INTERNAL SERVICE FUND	
3516	CSBG Main Grant	5502	Water Operations & Maintenance	Number	Name
3601	General Grants	5503	Water Bond and Interest	6010	Motor Vehicle Fund
		5506	Water Improvement & Extension		
		5508	Water Extraordinary Repair & Replacement		
		5518	Water Bond Fund Series		

SUMMARY-ALL FUNDS

<p align="center">CITY OF DETROIT COMPARATIVE BUDGET SUMMARY 2008-2009 MAYOR'S RECOMMENDATIONS</p>

<u>APPROPRIATIONS</u>	<u>2007-08 BUDGET</u>	<u>2008-09 RECOMMENDED</u>	<u>INCREASE (DECREASE)</u>
General City Agencies	\$1,520,237,627	\$1,493,915,892	(\$26,321,735)
Non-Departmental	469,502,442	378,961,811	(90,540,631)
Debt Service	77,052,151	77,007,286	(44,865)
Enterprise Agencies	1,045,349,646	1,094,279,943	48,930,297
TOTAL	\$3,112,141,866	\$3,044,164,932	(\$67,976,934)

REVENUES

General City Agencies	\$750,138,719	\$689,709,521	(\$60,429,198)
Non-Departmental	1,234,744,400	1,179,797,198	(54,947,202)
Debt Service	77,052,151	77,007,286	(44,865)
Enterprise Agencies	1,050,206,596	1,097,650,927	47,444,331
TOTAL	\$3,112,141,866	\$3,044,164,932	(\$67,976,934)

BUDGETED POSITIONS

City Funded	8,877	8,883	6
Grant Funded	902	919	17
Enterprise Funded	5,497	5,520	23
TOTAL	15,276	15,322	46

GENERAL CITY AGENCIES: This includes all General Fund and General Grant City Departments.

NON-DEPARTMENTAL: This Agency (Number 35) provides funds for activities which are not the responsibility of any other single agency. This Agency provides funding for expenditures which are not specifically associated with any single department's activities, and is the depository for General fund subsidy appropriations for enterprise activities.

Non-Departmental also serves as the depository agency for a wide variety of General Fund revenues which cannot be credited to any specific department.

DEBT SERVICE: This represents Agency 18-Sinking Interest and Redemption. The purpose of this Agency is to meet the principal and interest of the bonded indebtedness of the City of Detroit.

ENTERPRISE AGENCIES: This includes Buildings and Safety Engineering, Municipal Parking, Water, Sewerage, Transportation and Library.

**CITY OF DETROIT
COMPARATIVE BUDGET HISTORY**

APPROPRIATIONS

	GENERAL CITY AGENCIES	NON- DEPARTMENTAL	DEBT SERVICE	ENTERPRISE AGENCIES	TOTAL
2002-03	1,506,908,334	309,058,341	64,153,936	1,902,476,444	3,782,597,055
2003-04	1,579,832,816	297,478,093	67,125,114	1,160,878,596	3,105,314,619
2004-05	1,604,758,544	330,368,396	70,599,475	1,736,498,660	3,742,225,075
2005-06	1,330,628,667	427,944,716	62,934,661	999,500,237	2,821,008,281
2006-07	1,420,326,908	412,190,805	77,232,484	1,771,757,525	3,681,507,722
2007-08	1,520,237,627	469,502,442	77,052,151	1,045,349,646	3,112,141,866
2008-09 rec	1,493,915,892	378,961,811	77,007,286	1,094,279,943	3,044,164,932

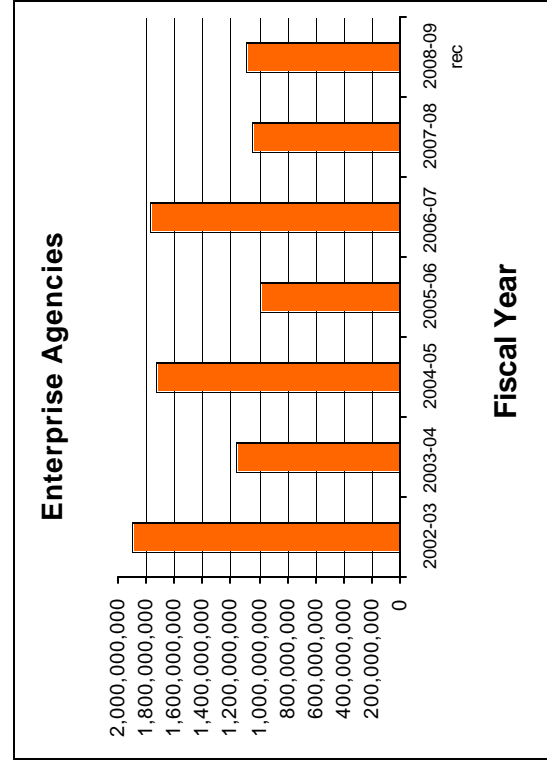
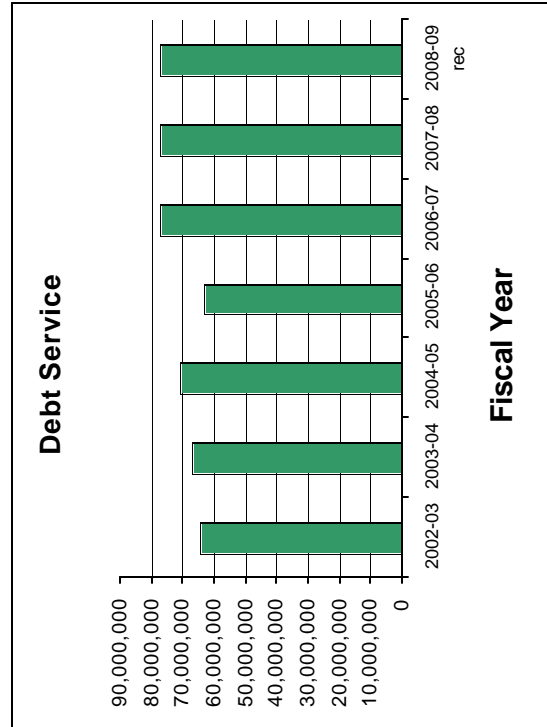
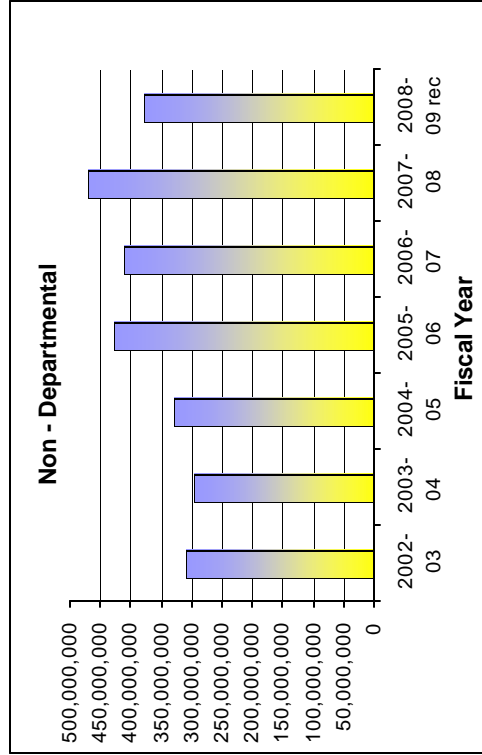
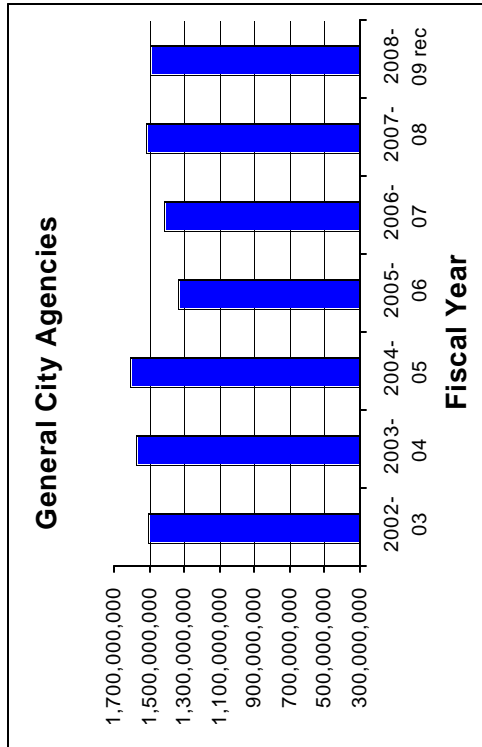
REVENUES

	GENERAL CITY AGENCIES	NON- DEPARTMENTAL	DEBT SERVICE	ENTERPRISE AGENCIES	TOTAL
2002-03	666,257,381	1,148,521,812	64,153,936	1,903,663,926	3,782,597,055
2003-04	627,674,443	1,247,029,080	67,125,114	1,163,485,982	3,105,314,619
2004-05	616,685,280	1,315,773,872	70,599,475	1,739,166,448	3,742,225,075
2005-06	633,292,766	1,121,597,174	62,934,661	1,003,183,680	2,821,008,281
2006-07	687,207,716	1,140,283,593	77,232,484	1,776,783,929	3,681,507,722
2007-08	750,138,719	1,234,744,400	77,052,151	1,050,206,596	3,112,141,866
2008-09 rec	689,709,521	1,179,797,198	77,007,286	1,097,650,927	3,044,164,932

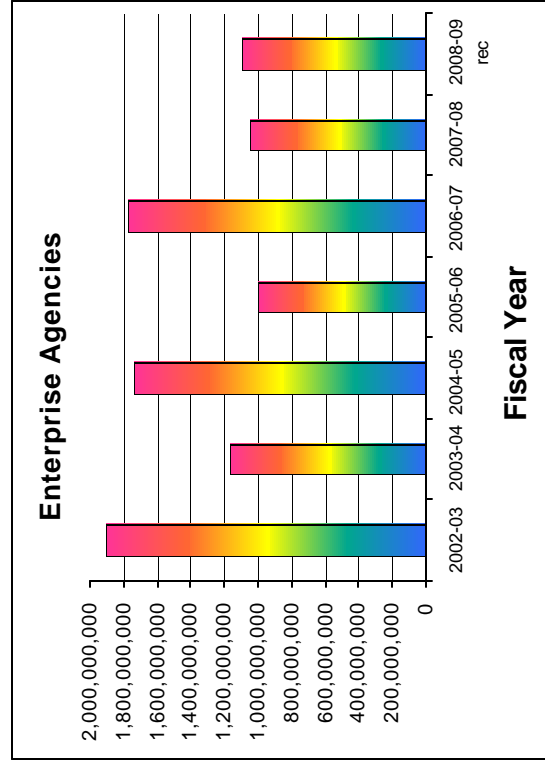
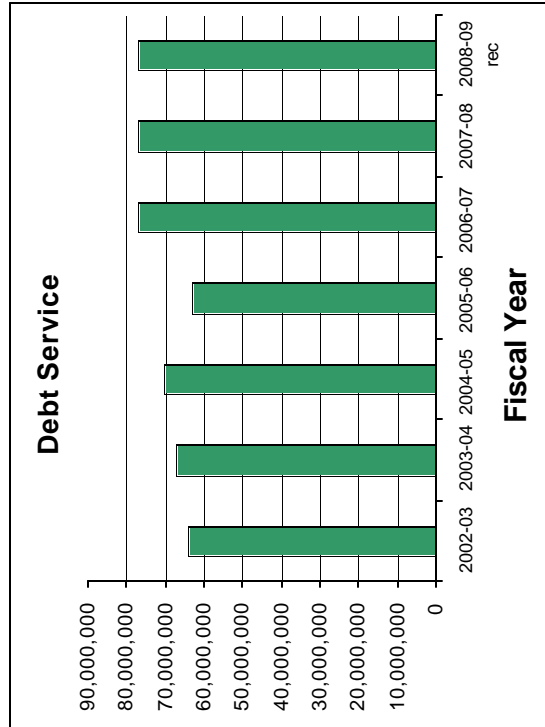
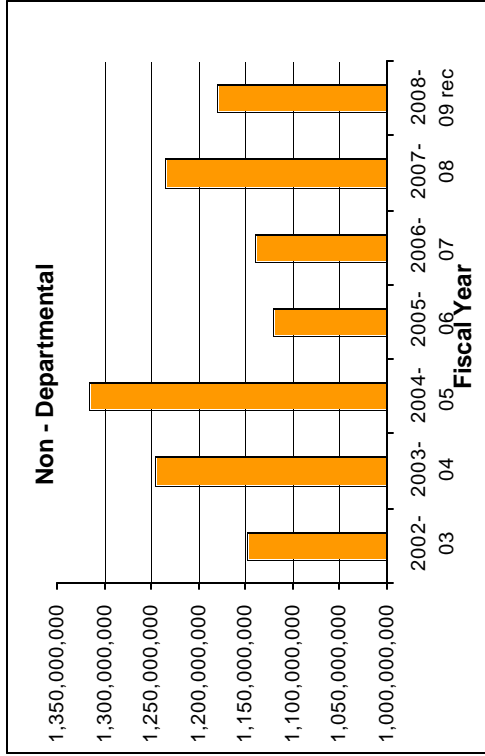
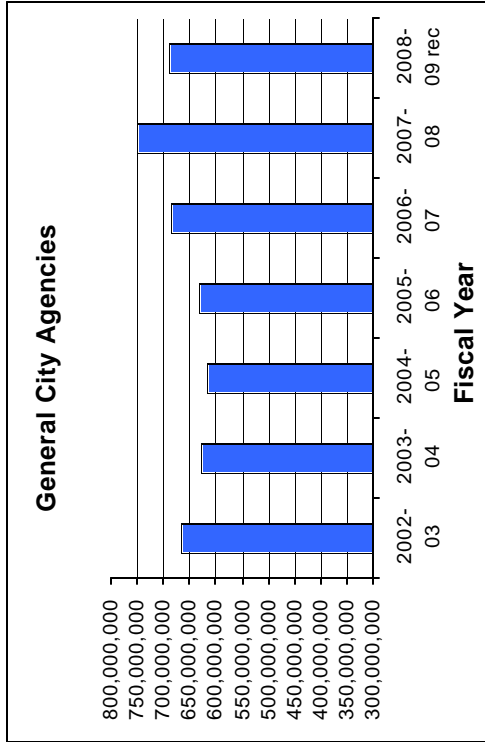
POSITIONS

	CITY FUNDED	GRANT FUNDED	TOTAL
2002-03	19,577	864	20,441
2003-04	18,965	737	19,702
2004-05	18,074	669	18,743
2005-06	15,107	644	15,751
2006-07	14,195	899	15,094
2007-08	14,374	902	15,276
2008-09 rec	14,403	919	15,322

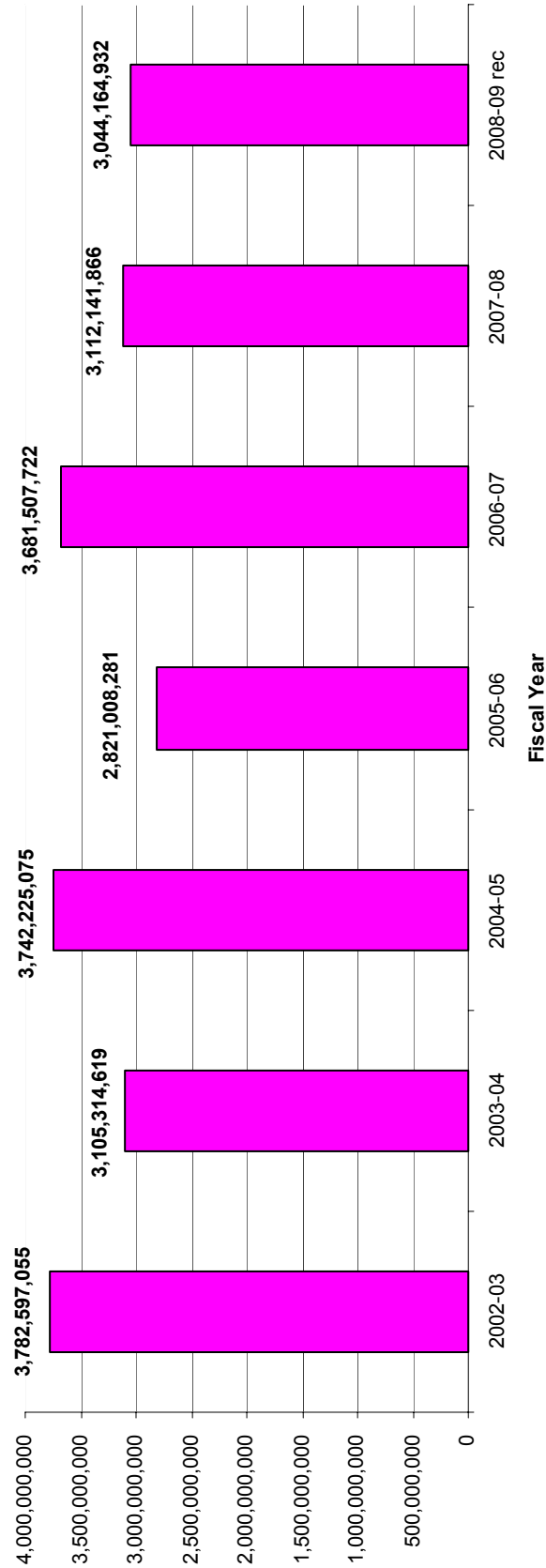
CITY OF DETROIT COMPARATIVE APPROPRIATION HISTORY



CITY OF DETROIT COMPARATIVE REVENUE HISTORY



City of Detroit Budget History



CITY OF DETROIT
SUMMARY OF APPROPRIATIONS AND REVENUES
2008-2009 MAYOR'S RECOMMENDATION

GENERAL CITY AGENCIES		TOTAL	TOTAL	
<u>Executive Agencies</u>		<u>APPROPRIATIONS</u>	<u>REVENUES</u>	<u>NET TAX COST</u>
12	Budget	\$2,850,987	\$0	\$2,850,987
14	Civic Center	19,299,980	7,413,765	11,886,215
19	Department of Public Works	162,022,360	160,452,478	1,569,882
21	Detroit Workforce Development Department	58,427,320	58,425,320	2,000
22	Environmental Affairs	4,702,313	4,118,000	584,313
23	Finance	41,077,960	10,390,637	30,687,323
24	Fire	192,695,995	23,816,083	168,879,912
25	Department of Health and Wellness Promotion	89,265,218	73,770,772	15,494,446
28	Human Resources	25,235,395	11,548,199	13,687,196
29	Human Rights	1,378,633	650,000	728,633
30	Human Services	65,420,570	65,170,570	250,000
31	Information Technology Services	24,853,470	232,237	24,621,233
32	Law	22,723,896	2,720,000	20,003,896
33	Mayor's Office	12,953,330	1,117,628	11,835,702
36	Planning and Development Department	56,594,718	55,408,467	1,186,251
37	Police	459,665,876	114,760,134	344,905,742
38	Public Lighting	71,827,195	61,045,229	10,781,966
39	Recreation Department	30,146,539	2,981,747	27,164,792
45	Department of Administrative Hearings	2,207,840	886,982	1,320,858
46	Detroit Office of Homeland Security	604,861	45,896	558,965
47	General Services Department	71,100,926	13,013,171	58,087,755
<u>Legislative Agencies</u>				
50	Auditor General	3,836,118	0	3,836,118
51	Zoning Appeals Board	881,130	105,000	776,130
52	City Council	15,065,153	148,750	14,916,403
53	Ombudsperson	1,360,904	0	1,360,904
70	City Clerk	3,857,582	0	3,857,582
71	Election Commission	9,667,725	15,200	9,652,525
<u>Judicial Agencies</u>				
60	36th District Court	44,191,898	21,473,256	22,718,642
<u>Other Agencies</u>				
35	Non-Departmental	378,961,811	1,179,797,198	(800,835,387)
TOTAL GENERAL CITY AGENCIES		\$1,872,877,703	\$1,869,506,719	\$3,370,984
18	Debt Service Fund	77,007,286	77,007,286	0
<u>Enterprise Agencies</u>				
10	Airport	5,554,765	5,554,765	0
13	Buildings and Safety Engineering	35,569,167	35,569,167	0
20	Department of Transportation	183,468,594	183,468,594	0
34	Municipal Parking	40,298,343	43,669,327	(3,370,984)
41	D.W.S.D. - Water Supply	348,375,330	348,375,330	0
42	D.W.S.D. - Sewerage Disposal	432,555,618	432,555,618	0
72	Library	48,458,126	48,458,126	0
TOTAL ENTERPRISE AGENCIES		\$1,094,279,943	\$1,097,650,927	(\$3,370,984)
GRAND TOTAL		<u>\$3,044,164,932</u>	<u>\$3,044,164,932</u>	<u>\$0</u>

**CITY OF DETROIT
SUMMARY OF 2008-2009 MAYOR'S RECOMMENDED BUDGET - REVENUES BY FUND**

	General Fund	Community Development Block Grant	Construction Code	Internal Service Fund	Library	Solid Waste Management	Major and Local Streets	General Grants	General Debt Service	General Capital Projects	Enterprise Funds	Urban Renewal & Drug Enforcement Funds	Grand Total
GENERAL CITY AGENCIES													
EXECUTIVE AGENCIES													
A12000 Budget Department.....	\$ 5,063,765												\$ 5,063,765
A14000 Civic Center.....	10,365,631					80,997,987	69,088,660	58,425,320		2,350,000			160,452,478
A19000 Department of Public Works.....													58,425,320
A21000 Detroit Workforce Development Department.....													4,118,000
A22000 Environmental Affairs Department.....	4,118,000												4,118,000
A23000 Finance Department.....	10,390,637												10,390,637
A24000 Fire Department.....	18,316,083									5,500,000			23,816,083
A25000 Dept of Health and Wellness Promotion.....	13,742,608									1,500,000			15,242,608
A28000 Human Resources Department.....	11,548,199												11,548,199
A29000 Human Rights Department.....	650,000												650,000
A30000 Human Services Department.....													65,170,570
A31000 Information Technology Services Department.....	232,237												232,237
A32000 Law Department.....	2,720,000												2,720,000
A33000 Mayor's Office.....	789,628												789,628
A36000 Planning & Development Department.....	6,062,400												6,062,400
A37000 Police Department.....	81,002,660	37,386,008						328,000					118,388,668
A38000 Public Lighting Department.....	54,045,229							10,101,386		17,500,000			81,646,615
A39000 Recreation Department.....	1,586,390									7,000,000			8,586,390
A43000 Department of Administrative Hearings.....	886,982							395,357		1,000,000			1,282,339
A45000 Detroit Office of Homeland Security.....	45,896												45,896
A47000 General Services.....	11,913,171									1,100,000			13,013,171
LEGISLATIVE AGENCIES													
A50000 Auditor General.....													0
A51000 Board of Zoning Appeals.....	105,000												105,000
A52000 City Council.....	148,750												148,750
A53000 Ombudsperson.....													0
A70000 City Clerk.....													0
A71000 Department of Elections.....	10,000							5,200					15,200
JUDICIAL AGENCY													
A60000 36th District Court.....	21,473,256												21,473,256
OTHER AGENCIES													
A35000 Non-Departmental.....	1,132,087,798			30,409,400						17,300,000			1,179,797,198
TOTAL GENERAL CITY AGENCIES.....	\$1,387,155,770	\$37,534,758	\$0	\$30,409,400	\$0	\$80,997,987	\$69,088,660	\$194,630,573	\$0	\$53,250,000	\$0	\$16,439,571	\$1,869,506,719
A18000 Debt Service.....									77,007,286				77,007,286
ENTERPRISE AGENCIES													
A10000 Airport.....													5,554,765
A13000 Buildings and Safety Engineering Department.....		5,243,775	30,325,392							3,500,000	2,054,765		35,589,167
A20000 Department of Transportation.....											183,468,594		183,468,594
A34000 Municipal Parking Department.....	12,592,730										31,076,597		43,669,327
A41000 Water Department.....											348,375,330		348,375,330
A42000 Sewerage Department.....											432,555,618		432,555,618
A72000 Library.....													48,458,126
TOTAL ENTERPRISE AGENCIES.....	\$12,592,730	\$5,243,775	\$30,325,392	\$0	\$48,458,126	\$0	\$0	\$0	\$0	\$3,500,000	\$997,530,904	\$0	\$1,097,650,927
GRAND TOTAL.....	\$1,399,748,500	\$42,778,533	\$30,325,392	\$30,409,400	\$48,458,126	\$80,997,987	\$69,088,660	\$194,630,573	\$77,007,286	\$56,750,000	\$997,530,904	\$16,439,571	\$3,044,164,932

CITY OF DETROIT
SUMMARY OF 2008-2009 MAYOR'S RECOMMENDED BUDGET - APPROPRIATIONS BY FUND

	General Fund	Community Development Block Grant	Construction Code	Internal Service Fund	Library	Solid Waste Management	Major and Local Streets	General Grants	General Debt Service	General Capital Projects	Enterprise Funds	Urban Renewal & Drug Enforcement Funds	Grand Total
GENERAL CITY AGENCIES													
EXECUTIVE AGENCIES													
A12000 Budget Department.....	\$2,850,987												\$2,850,987
A14000 Civic Center.....	16,949,980												19,299,980
A19000 Department of Public Works.....	11,935,713												162,022,360
A21000 Detroit Workforce Development Department.....	2,000												58,427,320
A22000 Environmental Affairs Department.....	4,702,313												4,702,313
A23000 Finance Department.....	41,077,960												41,077,960
A24000 Fire Department.....	187,195,995												192,695,995
A25000 Dept of Health and Wellness Promotion.....	29,237,054												89,265,218
A26000 Human Resources Department.....	25,235,395												25,235,395
A29000 Human Rights Department.....	1,378,633												1,378,633
A30000 Human Services Department.....	250,000												65,420,570
A31000 Information Technology Services Department.....	24,853,470												24,853,470
A32000 Law Department.....	22,723,896												22,723,896
A33000 Mayor's Office.....	12,625,330												12,953,330
A36000 Planning & Development Department.....	37,386,008												10,283,483
A37000 Police Department.....	425,908,402												56,594,718
A38000 Public Lighting Department.....	64,827,195												459,665,876
A39000 Recreation.....	28,751,182												71,827,195
A45000 Department of Administrative Hearings.....	2,207,840												30,146,539
A46000 Detroit Office of Homeland Security.....	604,861												2,207,840
A47000 General Services.....	70,000,926												604,861
													71,100,926
LEGISLATIVE AGENCIES													
A50000 Auditor General.....	3,836,118												3,836,118
A51000 Board of Zoning Appeals.....	881,130												881,130
A52000 City Council.....	14,916,403												15,065,153
A53000 Ombudsperson.....	1,360,904												1,360,904
A70000 City Clerk.....	3,857,582												3,857,582
A71000 Department of Elections.....	9,662,525												9,662,525
JUDICIAL AGENCY													
A60000 36th District Court.....	44,191,898												44,191,898
OTHER AGENCIES													
A35000 Non-Departmental.....	331,252,411												378,961,811
TOTAL GENERAL CITY AGENCIES.....	\$1,390,526,754	\$37,534,758	\$0	\$30,409,400	\$0	\$60,997,987	\$69,088,660	\$194,630,573	\$0	\$53,250,000	\$0	\$16,439,571	\$1,872,877,703
A18000 Debt Service.....									77,007,286				77,007,286
ENTERPRISE AGENCIES													
A10000 Airport.....													
A13000 Buildings and Safety Engineering Department.....		5,243,775	30,325,392							3,500,000	2,054,765		5,554,765
A20000 Department of Transportation.....											183,468,594		35,569,167
A34000 Municipal Parking Department.....	9,221,746												183,468,594
A41000 Water Department.....											31,076,597		40,296,343
A42000 Sewerage Department.....											348,375,330		348,375,330
A72000 Library.....					48,458,126						432,555,618		432,555,618
													48,458,126
TOTAL ENTERPRISE AGENCIES.....	\$9,221,746	\$5,243,775	\$30,325,392	\$0	\$48,458,126	\$0	\$0	\$0	\$0	\$3,500,000	\$987,530,904	\$0	\$1,094,279,943
GRAND TOTAL.....	\$1,399,748,500	\$42,778,553	\$30,325,392	\$30,409,400	\$48,458,126	\$60,997,987	\$69,088,660	\$194,630,573	\$77,007,286	\$56,750,000	\$987,530,904	\$16,439,571	\$3,044,164,932

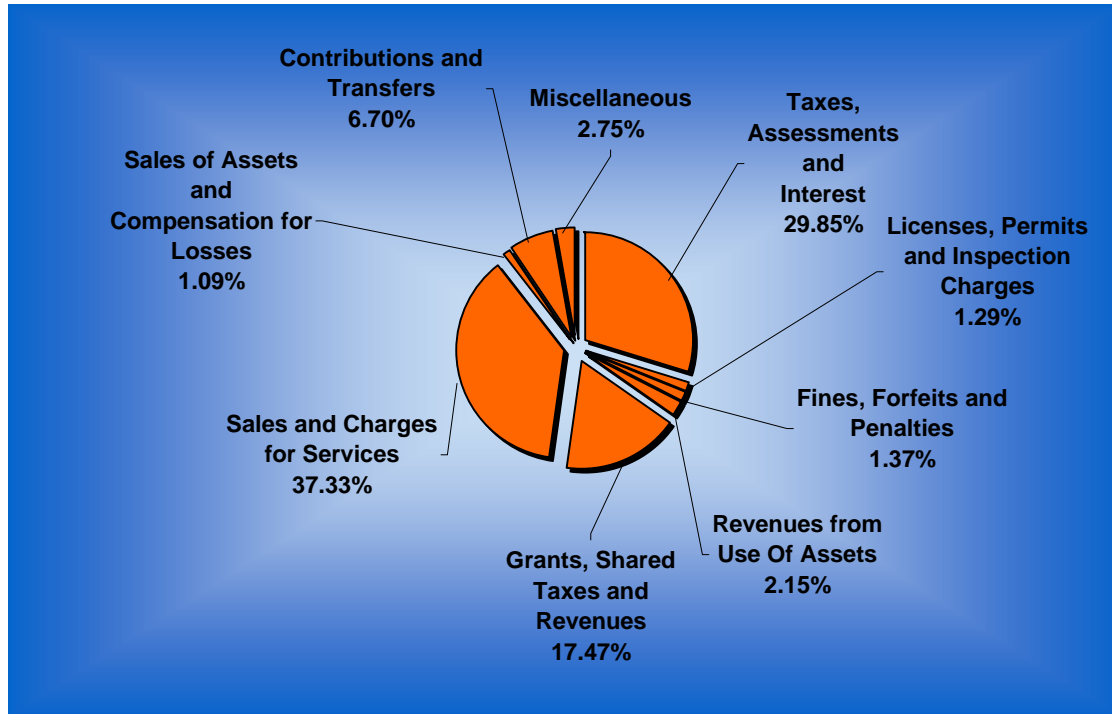
CITY OF DETROIT
SUMMARY OF 2008-2009 MAYOR'S RECOMMENDED BUDGET - REVENUES BY MAJOR CLASSIFICATION

	Taxes, Assessments and Interest	Licenses, Permits and Inspection Charges	Fines, Forfeits and Penalties	Revenues from Use of Assets	Grants, Shared Taxes and Revenues	Sales and Charges for Services	Sales of Assets and Compensation for Losses	Contributions and Transfers	Miscellaneous	Grand Total
GENERAL CITY AGENCIES										
EXECUTIVE AGENCIES										
A12000 Budget Department.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
A14000 Civic Center.....	62,240,194	5,141,569	.....	5,021,620	2,800,000	32,145	.....	2,350,000	10,000	7,413,765
A19000 Department of Public Works.....	.....	.....	.....	2,294,243	55,925,320	85,940,972	.....	2,000,000	35,500	160,452,478
A21000 Detroit Workforce Development Department.....	.....	.....	.....	.....	.....	.....	.....	.....	2,500,000	58,425,320
A23000 Environmental Affairs Department.....	.....	.....	4,050,000	.....	.....	68,000	.....	.....	.....	4,118,000
A24000 Finance Department.....	.....	33,220	.....	.....	.....	.....	.....	.....	.....	1,653,392
A24000 Fire Department.....	.....	2,025,000	.....	.....	.....	8,704,025	.....	.....	.....	10,390,637
A25000 Dept of Health and Wellness Promotion.....	.....	1,265,064	.....	250,000	57,219,141	16,206,426	20,000	1,200,000	.....	23,816,083
A28000 Human Resources Department.....	.....	.....	.....	.....	.....	12,307,567	.....	.....	600	73,770,772
A29000 Human Rights Department.....	.....	.....	.....	.....	.....	11,547,599	.....	.....	.....	11,548,199
A30000 Human Services Department.....	.....	.....	.....	.....	63,142,476	650,000	.....	.....	.....	650,000
A31000 Information Technology Services Department.....	.....	.....	.....	.....	2,028,094	232,237	.....	.....	.....	232,237
A32000 Law Department.....	.....	.....	.....	.....	.....	2,540,000	.....	.....	.....	180,000
A33000 Mayor's Office.....	.....	.....	.....	.....	428,000	.....	.....	.....	.....	689,628
A36000 Planning & Development Department.....	.....	.....	.....	.....	42,810,052	4,082,464	8,000,000	.....	.....	1,117,628
A37000 Police Department.....	60,000,000	2,070,000	6,406,088	.....	9,326,039	15,402,660	10,000	775,347	.....	55,408,467
A38000 Public Lighting Department.....	.....	.....	.....	7,417	.....	53,575,911	.....	.....	.....	114,760,134
A39000 Recreation Department.....	.....	.....	.....	2,413,996	395,357	47,394	.....	.....	.....	7,461,901
A45000 Department of Administrative Hearings.....	.....	.....	.....	500	.....	896,482	.....	.....	.....	125,000
A46000 Detroit Office of Homeland Security.....	.....	.....	.....	.....	.....	.....	45,896	.....	.....	2,981,747
A47000 General Services.....	.....	.....	.....	1,100,000	.....	6,912,107	320,000	.....	.....	886,982
									4,681,064	13,013,171
LEGISLATIVE AGENCIES										
A50000 Auditor General.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0
A51000 Board of Zoning Appeals.....	.....	.....	.....	.....	.....	105,000	.....	.....	.....	105,000
A52000 City Council.....	.....	.....	.....	.....	148,750	.....	.....	.....	.....	148,750
A53000 Ombudsman.....	.....	.....	.....	.....	.....	.....	0	.....	.....	0
A70000 City Clerk.....	.....	.....	.....	.....	.....	.....	0	.....	.....	0
A71000 Department of Elections.....	.....	.....	.....	.....	5,200	10,000	.....	.....	.....	15,200
A60000 36th District Court.....	.....	.....	8,600,000	.....	827,129	12,046,127	.....	.....	.....	21,473,256
OTHER AGENCIES										
A35000 Non-Departmental.....	668,049,452	20,000	7,000,000	7,468,700	280,009,723	66,347,557	24,626,013	94,597,003	31,678,750	1,179,797,198
TOTAL GENERAL CITY AGENCIES.....	\$790,289,646	\$10,521,633	\$26,089,308	\$18,556,476	\$513,037,187	\$299,672,767	\$33,021,909	\$100,922,350	\$77,395,443	\$1,869,506,719
A18000 Debt Service.....	74,150,718	.....	.....	.....	.....	.....	.....	2,856,568	.....	77,007,286
ENTERPRISE AGENCIES										
A10000 Airport.....	.....	.....	.....	838,500	.....	95,000	.....	928,865	3,692,400	5,554,765
A13000 Buildings and Safety Engineering Department.....	.....	28,870,000	1,453,392	.....	5,243,775	2,000	.....	.....	.....	35,569,167
A20000 Department of Transportation.....	.....	.....	.....	1,435,000	11,285,500	82,302,628	.....	88,385,466	60,000	183,468,594
A34000 Municipal Parking Department.....	.....	.....	12,592,730	20,096,000	.....	.....	.....	10,980,597	.....	43,669,327
A41000 Water Department.....	.....	.....	.....	13,136,400	.....	333,189,586	.....	.....	2,049,344	348,375,330
A42000 Sewerage Department.....	.....	.....	.....	11,244,400	.....	420,670,900	.....	.....	640,318	432,555,618
A72000 Library.....	44,225,012	.....	1,475,000	279,500	2,200,318	239,000	15,000	.....	24,296	48,458,126
TOTAL ENTERPRISE AGENCIES.....	\$44,225,012	\$28,870,000	\$15,521,122	\$47,029,800	\$18,729,593	\$836,499,114	\$15,000	\$100,294,928	\$6,466,358	\$1,097,650,927
GRAND TOTAL.....	\$908,665,376	\$39,391,633	\$41,610,430	\$65,586,276	\$531,766,780	\$1,136,171,881	\$33,036,909	\$204,073,846	\$83,861,801	\$3,044,164,932

CITY OF DETROIT
SUMMARY OF 2008-2009 MAYOR'S RECOMMENDED BUDGET - APPROPRIATION BY MAJOR OBJECT

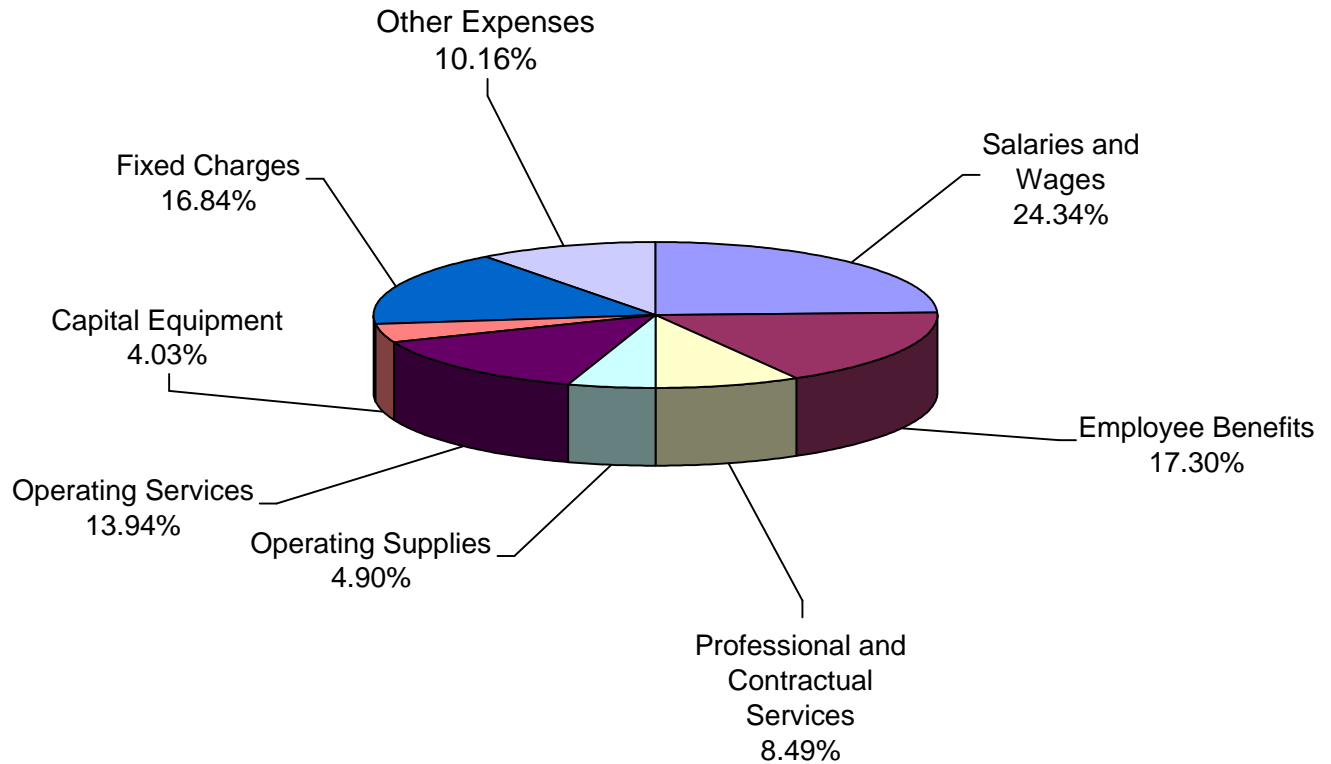
	Salaries and Wages	Employee Benefits	Professional & Contractual Services	Operating Supplies	Operating Services	Capital Equipment, Outlays and Major Repairs	Fixed Charges	Other Expenses	Grand Total
GENERAL CITY AGENCIES									
EXECUTIVE AGENCIES									
A12000 Budget Department.....	\$1,561,005	\$979,491	\$5,000	\$101,454	\$191,082	\$.....	\$6,995	\$5,960	\$2,850,987
A14000 Civic Center.....	1,835,109	1,134,831	4,160,000	16,000	9,386,040	2,350,000	.....	418,000	19,299,980
A19000 Department of Public Works.....	29,207,828	19,137,830	8,857,960	21,881,492	63,485,833	17,404,816	.....	2,046,601	162,022,360
A21000 Detroit Workforce Development Department..	6,869,118	4,270,445	8,476,083	223,607	8,025,945	9,997	68,002	30,484,123	58,427,320
A22000 Environmental Affairs Department.....	2,486,120	1,574,461	244,000	75,856	298,152	18,140	.....	5,584	4,702,313
A23000 Finance Department.....	17,872,861	11,293,873	6,014,289	524,055	4,839,223	178,289	43,360	41,077,960	192,695,995
A24000 Fire Department.....	94,889,937	80,024,199	3,164,117	2,109,906	4,989,829	5,713,180	7,017	1,797,810	192,695,995
A25000 Dept of Health and Wellness Promotion.....	16,401,832	10,359,950	51,077,530	2,236,401	5,671,789	1,568,301	69,464	1,879,951	89,265,218
A28000 Human Resources Department.....	13,767,611	8,650,324	1,067,040	86,526	1,415,363	80,156	2,175	166,200	25,235,395
A29000 Human Rights Department.....	699,105	436,169	100,000	5,000	128,685	.....	7,500	1,378,633	7,500
A30000 Human Services Department.....	6,245,632	3,883,867	50,762,579	392,922	3,156,287	.....	.....	979,283	65,420,570
A31000 Information Technology Services Department..	6,067,268	3,826,253	2,716,574	7,700,339	4,487,911	.....	18,393	36,732	24,853,470
A32000 Law Department.....	10,525,374	6,587,917	2,593,771	409,456	2,487,578	87,800	.....	32,000	22,723,896
A33000 Mayor's Office.....	6,329,767	3,958,006	228,000	259,971	1,346,854	50,000	10,623	770,089	12,953,330
A36000 Planning & Development Department.....	8,997,247	5,681,057	994,844	305,465	5,518,887	105,000	7,034,002	27,958,216	56,594,718
A37000 Police Department.....	219,025,461	182,734,111	5,028,368	4,762,529	19,707,743	21,216,725	529,879	6,661,060	459,665,876
A38000 Public Lighting Department.....	13,250,662	8,388,722	152,330	36,502,566	7,828,828	7,021,000	.....	71,827,195	30,146,539
A39000 Recreation Department.....	10,252,022	4,705,453	1,168,722	149,717	8,871,619	4,834,223	.....	165,000	30,146,539
A45000 Department of Administrative Hearings.....	384,491	241,250	1,298,460	10,000	268,639	5,000	.....	.....	2,207,840
A46000 Detroit Office of Homeland Security.....	357,996	227,858	.....	10,600	8,407	.....	.....	.....	604,861
A47000 General Services.....	26,681,893	16,211,225	12,081,184	12,507,090	3,246,558	43,519	.....	329,457	71,100,926
LEGISLATIVE AGENCIES									
A50000 Auditor General.....	1,415,175	885,928	1,337,193	24,169	129,078	.....	.....	44,575	3,836,118
A51000 Board of Zoning Appeals.....	420,327	270,792	105,500	3,000	76,561	.....	.....	881,130	15,065,153
A52000 City Council.....	7,415,033	4,648,876	1,495,868	174,046	1,195,439	82,900	38,491	14,500	15,065,153
A53000 Ombudsman.....	752,591	467,009	50,000	4,500	76,569	1,000	.....	9,235	1,360,904
A70000 City Clerk.....	1,512,145	953,706	.....	40,000	1,334,031	.....	.....	17,700	3,857,582
A71000 Department of Elections.....	3,055,297	1,877,024	3,530,350	150,692	1,041,834	500	.....	12,028	9,667,725
JUDICIAL AGENCY									
A60000 36th District Court.....	18,703,764	11,633,293	2,234,380	480,000	10,149,861	103,450	.....	887,130	44,191,898
OTHER AGENCIES									
A35000 Non-Departmental.....	3,482,819	2,184,185	952,214	82,615	107,076,667	31,605,650	97,351,877	136,225,784	378,961,811
TOTAL GENERAL CITY AGENCIES.....	\$530,465,530	\$397,228,105	\$169,896,139	\$90,229,974	\$276,441,302	\$92,479,646	\$105,182,452	\$210,954,555	\$1,872,877,703
A18000 Debt Service.....	.....	.....	.....	.....	.....	.....	71,760,572	5,246,714	77,007,286
ENTERPRISE AGENCIES									
A10000 Airport.....	448,643	279,762	62,880	145,495	945,905	3,526,200	.....	145,880	5,554,765
A13000 Buildings and Safety Engineering Department..	16,460,186	8,498,240	3,994,457	188,618	6,269,882	4,500	10,029	143,255	35,569,167
A20000 Department of Transportation.....	67,298,367	48,221,929	10,834,865	22,060,103	26,308,181	0	2,207,173	6,537,976	183,468,594
A34000 Municipal Parking Department.....	4,503,709	2,895,767	8,786,300	365,338	3,988,233	185,996	4,668,418	15,494,582	40,298,343
A41000 Water Department.....	40,765,696	31,135,671	32,087,198	16,067,060	56,098,277	7,556,164	148,722,200	15,943,064	348,375,330
A42000 Sewerage Department.....	63,276,332	29,854,949	31,316,477	19,395,495	48,908,548	8,524,500	180,025,600	51,253,717	432,555,618
A72000 Library.....	17,768,231	8,447,323	1,471,000	591,000	6,079,157	10,491,010	.....	3,610,405	48,458,126
TOTAL ENTERPRISE AGENCIES.....	\$210,521,164	\$129,333,641	\$88,553,177	\$58,813,109	\$148,008,183	\$30,288,370	\$335,633,420	\$93,128,879	\$1,094,279,943
GRAND TOTAL.....	\$740,986,694	\$526,561,746	\$258,449,316	\$149,043,083	\$424,449,485	\$122,768,016	\$512,576,444	\$309,330,148	\$3,044,164,932

CITY OF DETROIT
Summary of 2008-2009 Mayor's Recommended Budget
Major Revenue Sources



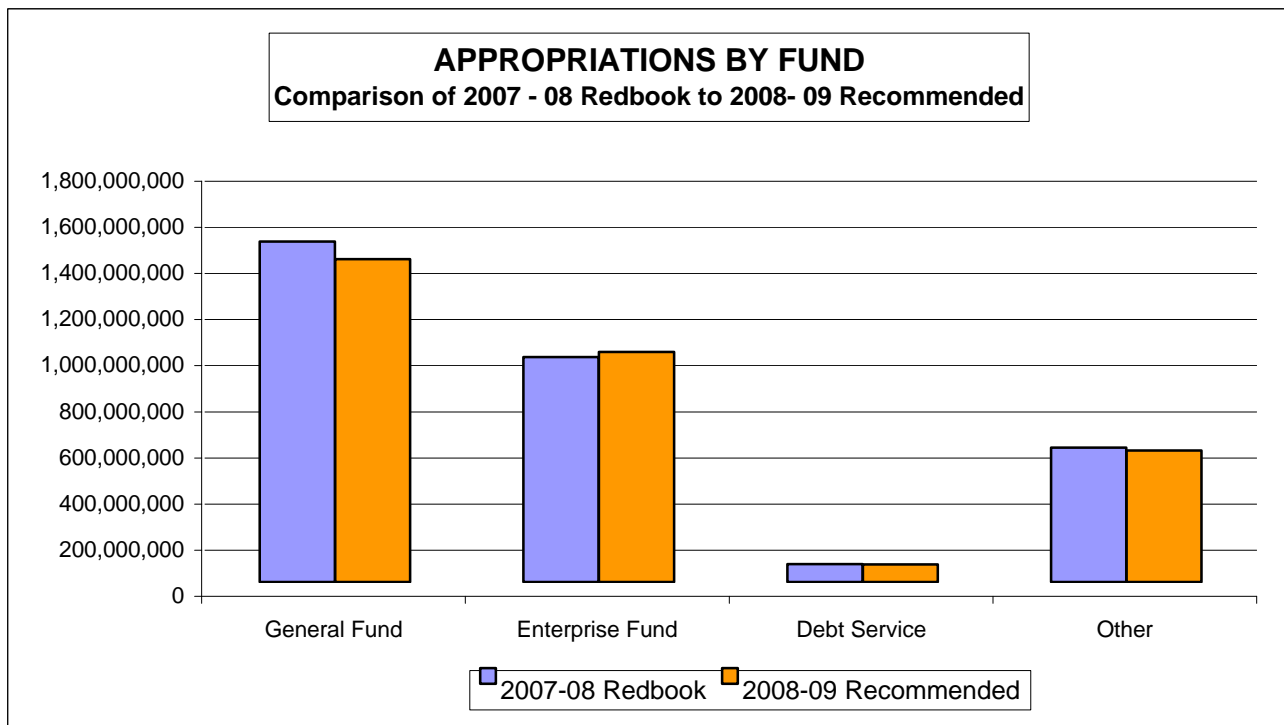
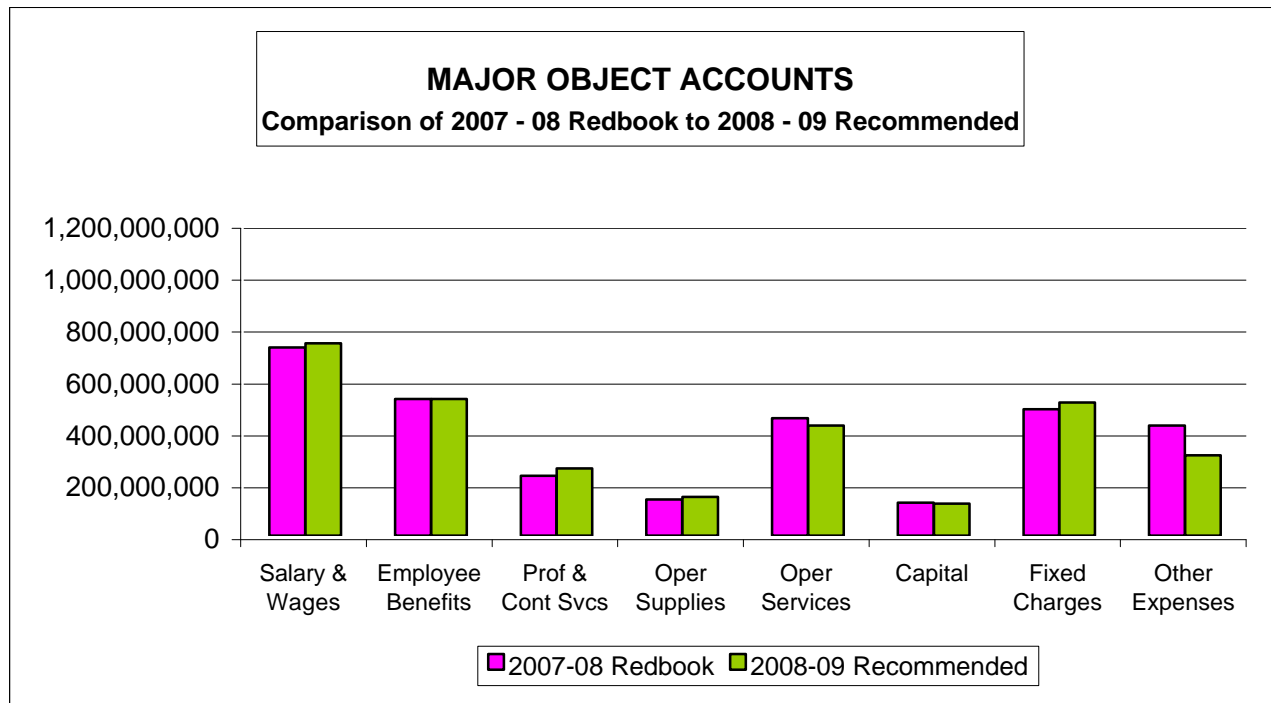
REVENUE SOURCE	AMOUNT
Taxes, Assessments and Interest	\$908,665,376
Licenses, Permits and Inspection Charges	39,391,633
Fines, Forfeits and Penalties	41,610,430
Revenues from Use Of Assets	65,586,276
Grants, Shared Taxes and Revenues	531,766,780
Sales and Charges for Services	1,136,171,881
Sales of Assets and Compensation for Losses	33,036,909
Contributions and Transfers	204,073,846
Miscellaneous	83,861,801
TOTAL REVENUES	\$3,044,164,932

CITY OF DETROIT
Summary of 2008-2009 Mayor's Recommended Budget
Appropriations by Major Object



MAJOR OBJECT	AMOUNT
Salaries and Wages	\$740,986,694
Employee Benefits	526,561,746
Professional and Contractual Services	258,449,316
Operating Supplies	149,043,083
Operating Services	424,449,485
Capital Equipment	122,768,016
Fixed Charges	512,576,444
Other Expenses	309,330,148
TOTAL	\$3,044,164,932

CITY OF DETROIT Summary of Appropriations



CITY OF DETROIT
SUMMARY OF 2008-2009 MAYOR'S RECOMMENDED BUDGET
by Fund Group and Major Object

REVENUE										
Fund Description	Taxes Assessments Interest	Licenses Permits Inspect Charges	Fines Penalties	Revenues From Use Of Assets	Grants/Shared Taxes Revenues	Sales And Charges For Service	Sales Of Assets/Comp For Losses	Contribution Transfers	Miscellaneous	Grand Total
General Fund	\$728,049,452	\$10,521,633	\$32,525,950	\$14,173,476	\$280,936,852	\$212,635,629	\$30,976,013	\$78,558,253	\$11,371,242	\$1,399,748,500
Community Development					38,356,645	4,082,464	2,000,000		16,000	44,455,109
Drug Law Enforcement Fund			6,156,088							6,156,088
General Grants					186,341,533	2,137,117		1,975,347	2,500,000	192,953,997
Enterprise Fund Group	44,225,012	28,870,000	2,928,392	47,029,800	13,485,818	836,499,114	15,000	100,294,928	2,966,358	1,076,314,422
Solid Waste Management	140,194					80,857,793				80,997,987
Major and Local Streets	62,100,000			2,183,000	2,800,000	5,660		2,000,000		69,088,660
General Debt Service	74,150,718			2,200,000				2,856,568		77,007,286
General Capital Projects								2,350,000	52,200,000	56,750,000
Urban Renewal Fund					9,845,932				437,551	10,283,483
Internal Service Fund								16,038,750	14,370,650	30,409,400
Grand Total	\$908,665,376	\$39,391,633	\$41,610,430	\$65,586,276	\$531,766,780	\$1,136,217,777	\$32,991,013	\$204,073,846	\$83,861,801	\$3,044,164,932

APPROPRIATION										
Fund Description	Salary & Wages	Employee Benefits	Professional Contractual Services	Operating Supplies	Operating Services	Capital Equipment/ Major Repairs	Capital Outlays Major Repairs	Fixed Charges	Other Expenses	Grand Total
General Fund	\$481,485,717	\$365,263,841	\$55,956,175	\$67,612,312	\$191,970,691	\$2,854,280	\$4,086,582	\$82,041,698	\$148,477,204	\$1,399,748,500
Community Development	8,381,058	5,123,850	3,506,150	145,833	5,550,756	5,000		7,034,002	14,708,460	44,455,109
Drug Law Enforcement Fund	776,617	677,095			4,702,376					6,156,088
General Grants	19,809,149	12,740,201	107,995,632	828,067	13,000,153	2,079,498		68,002	36,433,295	192,953,997
Enterprise Fund Group	206,736,837	127,085,011	82,106,134	58,656,023	146,605,499	25,723,814	1,023,060	335,633,420	92,744,624	1,076,314,422
Solid Waste Management	11,452,823	7,849,394	65,960	4,461,385	56,752,298	416,127				80,997,987
Major and Local Streets	11,216,882	7,135,484	8,550,000	17,339,463	5,842,642	219,000	16,764,689		2,020,500	69,088,660
General Debt Service								71,760,572	5,246,714	77,007,286
General Capital Projects	806,379	483,377	134,928		0	34,800,000	20,425,316		100,000	56,750,000
Urban Renewal Fund	321,232	203,493	134,337		25,070				9,599,351	10,283,483
Internal Service Fund						14,370,650		16,038,750		30,409,400
Grand Total	\$740,986,694	\$526,561,746	\$258,449,316	\$149,043,083	\$424,449,485	\$80,468,369	\$42,299,647	\$512,576,444	\$309,330,148	\$3,044,164,932

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Recommended	Redbook	Unaudited
	08-09	07-08	Actual
	06-07		
Revenues:			
Intergovernmental	\$ 38,356,645	\$ 40,524,513	\$ 38,626,992
Sales and Charges for Services	4,082,464	2,774,024	1,393,700
Other Revenue	2,016,000	2,726,831	2,840,600
Total Revenues	<u>44,455,109</u>	<u>46,025,368</u>	<u>42,861,292</u>
Expenditures:			
Economic Development	44,455,109	46,025,368	42,861,292
Total Expenditures	<u>44,455,109</u>	<u>46,025,368</u>	<u>42,861,292</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	4,160,638
Transfers (Out)	-	-	(4,160,638)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DRUG LAW FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Ordinance Fines and Forfeitures	\$ 6,156,088	\$ 6,552,371	\$ 5,355,413
Earnings on Investments	-	-	854,812
Other Revenue	-	-	94,546
Total Revenues	<u>6,156,088</u>	<u>6,552,371</u>	<u>6,304,771</u>
 Expenditures:			
Salaries and Wages	1,453,712	1,891,807	1,962,197
Professional and Contractual Services	<u>4,702,376</u>	<u>4,660,564</u>	<u>1,790,248</u>
Total Expenditures	6,156,088	6,552,371	3,752,445
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	-	2,552,326
Fund Balance at Beginning of Year	-	-	14,034,963
Increase (Decrease) in Inventories			-
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,587,289</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DETROIT WORKFORCE DEVELOPMENT FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Intergovernmental:			
Federal	\$ 58,425,320	\$ 53,146,681	\$ 54,830,655
Total Revenues	<u>58,425,320</u>	<u>53,146,681</u>	<u>54,830,655</u>
 Expenditures:			
Educational Development	<u>58,425,320</u>	<u>53,146,681</u>	<u>54,830,655</u>
Total Expenditures	<u>58,425,320</u>	<u>53,146,681</u>	<u>54,830,655</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
HUMAN SERVICES FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Intergovernmental:			
Federal	\$ 63,142,476	\$ 59,030,375	\$ 59,542,401
Earnings on Investment	158,836	158,836	13,136
Total Revenues	<u>63,301,312</u>	<u>59,189,211</u>	<u>59,555,537</u>
Expenditures:			
Health	<u>63,301,312</u>	<u>59,189,211</u>	<u>59,555,537</u>
Total Expenditures	<u>63,301,312</u>	<u>59,189,211</u>	<u>59,555,537</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers In	-	-	15,310,511
Transfers (Out)	<u>-</u>	<u>-</u>	<u>(15,310,511)</u>
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CONSTRUCTION CODE FUND

	Recommended	Redbook	Unaudited
	08-09	07-08	Actual
	06-07		
Revenues:			
Licenses, Permits and Inspection Charges	\$ 28,870,000	\$ 28,308,248	\$ 25,018,764
Sales and Charges for Services	1,455,392	1,310,000	1,382,014
Total Revenues	<u>30,325,392</u>	<u>29,618,248</u>	<u>26,400,778</u>
Expenditures:			
Public Protection	<u>30,325,392</u>	<u>29,618,248</u>	<u>26,467,150</u>
Total Expenditures	<u>30,325,392</u>	<u>29,618,248</u>	<u>26,467,150</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	-	(66,372)
Other Financing Uses:			
Transfers Out	<u>-</u>	<u>-</u>	<u>(52,065)</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>(52,065)</u>
Net Change in Fund Balances	-	-	(118,437)
Fund Balance at Beginning of Year	-	-	249,782
Increase (Decrease) in Inventories	-	-	-
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 131,345</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
LIBRARY FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Operating Revenues:			
Property Taxes	\$ 44,225,012	44,014,907	\$ 42,883,878
Fines, Forfeits and Penalties	1,475,000	1,485,000	1,526,788
Miscellaneous	24,296	\$ 252,336	292,441
Total Operating Revenues	<u>45,724,308</u>	<u>45,752,243</u>	<u>44,703,107</u>
Operating Expenses:			
Salaries, Wages and Benefits	26,215,554	26,625,564	27,762,182
Contractual Services	1,471,000	1,230,000	1,046,015
Materials, Supplies and Other Expenses	17,161,167	19,311,722	1,503,362
Total Operating Expenses	<u>44,847,721</u>	<u>47,167,286</u>	<u>30,311,559</u>
Total Operating Income (Loss)	876,587	(1,415,043)	14,391,548
Non-Operating Revenue (Expenses)			
Earnings on Investment	279,500	339,800	4,058,377
Grants - Federal	2,200,318	1,916,374	-
Other Revenue	254,000	195,000	563,647
Other Expenses	(3,610,405)	(5,036,131)	(7,310,165)
Total Non-Operating Revenue (Expenses)	<u>(876,587)</u>	<u>(2,584,957)</u>	<u>(2,688,141)</u>
Net Income (Loss) Before Transfers	-	(4,000,000)	11,703,407
Transfers In	-	4,000,000	104,635
Transfers (Out)	-	-	(3,986,943)
Increase (Decrease) in Net Assets	<u>-</u>	<u>-</u>	<u>7,821,099</u>
Net Assets - Beginning of Year	-	-	45,116,885
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,937,984</u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AIRPORT FUND

	Recommended 08-09	Redbook 07-08	Redbook 06-07	Actual* 05-06
Operating Revenues:				
Sales and Charges for Services	\$ 95,000	\$ 120,000	\$ 120,000	\$ 87,716
Rentals, Fees and Surcharges	-	-	-	900,495
Miscellaneous	192,400	423,000	423,000	1,511
Total Operating Revenues	<u>287,400</u>	<u>543,000</u>	<u>543,000</u>	<u>989,722</u>
Operating Expenses:				
Salaries, Wages and Benefits	728,405	667,222	649,735	928,985
Contractual Services	62,880	63,701	59,201	-
Operating	1,091,400	1,077,062	118,188	769,509
Repairs and Maintenance	172,080	321,262	443,758	327,249
Material, Supplies and Other Expenses	-	-	271,228	1,018,287
Total Operating Expenses	<u>2,054,765</u>	<u>2,129,247</u>	<u>1,542,110</u>	<u>3,044,030</u>
Net Income (Loss) Before Transfers	(1,767,365)	(1,586,247)	(999,110)	(2,054,308)
Transfers In	928,865	582,137	-	-
Transfers (Out)	-	-	-	-
Earnings on Investment	838,500	1,004,110	999,110	-
Increase (Decrease) in Net Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,054,308)</u>
Net Assets - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,858,469</u>
Net Assets - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,804,161</u></u>

*Experienced delay for '06 -'07, actuals not available. Actuals for '05 -'06 being used for actuals.

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AUTOMOBILE PARKING FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Operating Revenues:			
Rentals, Fees and Surcharges	\$ 20,096,000	\$ 19,317,000	\$ 17,828,125
Miscellaneous	-	21,244	528,453
Total Operating Revenues	<u>20,096,000</u>	<u>19,338,244</u>	<u>18,356,578</u>
Operating Expenses:			
Salaries, Wages and Benefits	3,529,536	3,554,911	4,519,516
Contractual Services	5,111,300	5,533,580	1,694,047
Operating	2,506,261	2,408,279	4,020,241
Repairs and Maintenance	4,812,918	5,066,973	4,027,685
Total Operating Expenses	<u>15,960,015</u>	<u>16,563,743</u>	<u>14,261,489</u>
Total Operating Income (Loss)	4,135,985	2,774,501	4,095,089
Non-Operating Revenue (Expenses):			
Earnings on Investment	-	-	1,476,502
Other Revenue	-	-	4,906
Other Expense	<u>(15,116,582)</u>	<u>(14,331,784)</u>	<u>(3,572,862)</u>
Total Non-Operating Revenue (Expenses)	(15,116,582)	(14,331,784)	(2,091,454)
Net Income (Loss) Before Transfers	(10,980,597)	(11,557,283)	2,003,635
Transfers In	10,980,597	11,557,283	-
Transfers Out	-	-	-
Increase (Decrease) in Net Assets	<u>-</u>	<u>-</u>	<u>2,003,635</u>
Net Assets - Beginning of Year	-	-	9,804,161
Net Assets - End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,807,796</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
TRANSPORTATION FUND

	<u>Recommended</u> <u>08-09</u>	<u>Redbook</u> <u>07-08</u>	<u>Unaudited</u> <u>Actual</u> <u>06-07</u>
Operating Revenues:			
Sales and Charges for Services	\$ 95,023,128	\$ 81,874,593	\$ 26,078,213
Total Operating Revenues	<u>95,023,128</u>	<u>81,874,593</u>	<u>26,078,213</u>
Operating Expenses:			
Salaries, Wages and Benefits	115,520,296	109,123,427	118,956,418
Contractual Services	10,834,865	8,544,865	16,168,926
Materials, Supplies and Other Expenses	<u>57,113,433</u>	<u>48,215,607</u>	<u>53,787,883</u>
Total Operating Expenses	<u>183,468,594</u>	<u>165,883,899</u>	<u>188,913,227</u>
Total Operating Income (Loss)	(88,445,466)	(84,009,306)	(162,835,014)
Non-Operating Revenue (Expenses)			
Earnings on Investment	60,000	101,183	227,628
Grants - Federal	-	-	81,234,672
Other Expenses	<u>-</u>	<u>-</u>	<u>(1,342,164)</u>
Total Non-Operating Revenue (Expenses)	<u>60,000</u>	<u>101,183</u>	<u>80,120,136</u>
Net Income (Loss) Before Contributions and Transfers	(88,385,466)	(83,908,123)	(82,714,878)
Capital Contributions	-	-	12,427,207
Transfers In	88,385,466	83,908,123	70,820,196
Transfers (Out)	<u>-</u>	<u>-</u>	<u>(5,853,429)</u>
Increase (Decrease) in Net Assets	<u>-</u>	<u>-</u>	<u>(5,320,904)</u>
Net Assets - Beginning of Year	-	-	88,084,276
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,763,372</u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
SEWAGE FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Operating Revenues:			
Sales and Charges for Services	\$ 420,670,900	\$ 396,553,500	\$ 342,306,863
Rentals, Fees and Surcharges	-	-	1,172,142
Miscellaneous	640,318	1,586,588	4,783,010
Total Operating Revenues	<u>421,311,218</u>	<u>398,140,088</u>	<u>348,262,015</u>
Operating Expenses:			
Salaries, Wages and Benefits	93,131,281	89,102,280	51,281,338
Contractual Services	31,316,477	22,585,711	126,334,132
Repairs and Maintenance	256,854,143	248,633,990	121,591,962
Total Operating Expenses	<u>381,301,901</u>	<u>360,321,981</u>	<u>299,207,432</u>
Total Operating Income (Loss)	40,009,317	37,818,107	49,054,583
Non-Operating Revenue (Expenses)			
Earnings on Investment	11,244,400	15,275,800	33,362,548
Other Revenue	-	-	477,096
Other Expenses	(51,253,717)	(53,093,907)	(84,708,862)
Total Non-Operating Revenue (Expenses)	<u>(40,009,317)</u>	<u>(37,818,107)</u>	<u>(50,869,218)</u>
Increase (Decrease) in Net Assets	-	-	(1,814,635)
Net Assets - Beginning of Year	-	-	1,082,253,417
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,080,438,782</u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
WATER FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Operating Revenues:			
Sales and Charges for Services	\$ 333,189,586	\$ 317,216,263	\$ 280,686,203
Miscellaneous	2,049,344	431,860	2,322,380
Total Operating Revenues	<u>335,238,930</u>	<u>317,648,123</u>	<u>283,008,583</u>
Operating Expenses:			
Salaries, Wages and Benefits	71,901,367	76,973,798	64,343,623
Contractual Services	32,087,198	30,643,985	87,610,990
Operating	<u>79,721,501</u>	<u>78,283,260</u>	<u>67,258,543</u>
Total Operating Expenses	183,710,066	185,901,043	219,213,156
Total Operating Income (Loss)	151,528,864	131,747,080	63,795,427
Non-Operating Revenue (Expenses)			
Earnings on Investment	13,136,400	16,582,500	34,065,168
Interest Expense	(148,722,200)	(133,906,800)	(95,092,722)
Other Revenues (Expense)	<u>(15,943,064)</u>	<u>(14,422,780)</u>	<u>633,043</u>
Total Non-Operating Revenue (Expenses)	(151,528,864)	(131,747,080)	(60,394,511)
Increase (Decrease) in Net Assets	-	-	3,400,916
Net Assets - Beginning of Year	-	-	432,968,534
Net Assets - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436,369,450</u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SOLID WASTE FUND

	Recommended 08-09	Redbook* 07-08	Unaudited Actual 06-07
Revenues:			
Sales and Charges for Services	\$ 80,857,793	\$ 87,435,233	\$ -
Other Revenues	140,194	155,825	-
Total Revenues	<u>80,997,987</u>	<u>87,591,058</u>	<u>-</u>
Expenditures:			
Capital Outlay	<u>80,997,987</u>	<u>110,571,399</u>	<u>-</u>
Total Expenditures	<u>80,997,987</u>	<u>110,571,399</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(22,980,341)	-
Other Financing Sources (Uses):			
Transfers In	-	22,980,341	-
Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)		<u>22,980,341</u>	
Net Change in Fund Balances	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

***FIRST YEAR OF BUDGET IS 2007-2008**

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
STREET FUNDS

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Intergovernmental:			
State	\$ 2,800,000	\$ 2,800,000	\$ 3,447,933
Gas and Weight Tax	62,100,000	64,000,000	64,929,947
Earnings on Investment	2,183,000	1,596,400	2,182,318
Other Revenues	5,660	40,000	30,122
Total Revenues	<u>67,088,660</u>	<u>68,436,400</u>	<u>70,590,320</u>
Expenditures:			
Transportation Facilitation	69,088,660	70,436,400	71,739,771
Total Expenditures	<u>69,088,660</u>	<u>70,436,400</u>	<u>71,739,771</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000,000)	(2,000,000)	(1,149,451)
Other Financing Sources (Uses):			
Transfers In	2,000,000	2,000,000	32,675,222
Transfers (Out)	-	-	(32,656,718)
Total Other Financing Sources (Uses):	<u>2,000,000</u>	<u>2,000,000</u>	<u>18,504</u>
Net Change in Fund Balances	-	-	(1,130,947)
Fund Balance at Beginning of Year	-	-	47,238,669
Increase (Decrease) in Inventory	-	-	626,681
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 46,734,403</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICE FUND

	Recommended 08-09	Redbook 06-07	Unaudited Actual 06-07
Revenues:			
Property Tax	\$ 74,150,718	\$ 77,052,151	\$ 77,015,344
State Hotel and Liquor Tax	-	-	17,579,292
Earnings on Investment	-	-	2,147,229
Total Revenues	<u>74,150,718</u>	<u>77,052,151</u>	<u>96,741,865</u>
Expenditures:			
Economic Development	<u>77,007,286</u>	<u>77,052,151</u>	<u>28,946,772</u>
Total Expenditures	<u>77,007,286</u>	<u>77,052,151</u>	<u>28,946,772</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,856,568)	-	67,795,093
Other Financing Sources (Uses):			
Transfers In	2,856,568	-	-
Transfers (Out)	<u>-</u>	<u>-</u>	<u>(85,770,166)</u>
Total Other Financing Sources (Uses)	<u>2,856,568</u>	<u>-</u>	<u>(85,770,166)</u>
Net Change in Fund Balances	-	-	(17,975,073)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>27,799,931</u>
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,824,858</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CAPITAL PROJECT FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Grants	\$ 52,200,000	\$ 50,250,000	\$ 36,768,602
Earnings on Investment	2,200,000	6,286,000	3,918,693
Total Revenues	<u>54,400,000</u>	<u>56,536,000</u>	<u>40,687,295</u>
 Expenditures:			
Capital Outlay	20,425,316	28,852,000	17,046,739
Personal Services	1,289,756	1,231,036	836,837
Professional and Contractual Services	35,034,928	27,952,964	24,857,809
Total Expenditures	<u>56,750,000</u>	<u>58,036,000</u>	<u>42,741,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,350,000)	(1,500,000)	(2,054,090)
Other Financing Sources (Uses):			
Transfers In	2,350,000	1,500,000	2,676,294
Transfers (Out)	-	-	(2,036,949)
Total Other Financing Sources (Uses):	<u>2,350,000</u>	<u>1,500,000</u>	<u>639,345</u>
Net Change in Fund Balances	-	-	(1,414,745)
Fund Balance at Beginning of Year	-	-	122,106,247
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 120,691,502</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
URBAN RENEWAL FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Grants	\$ 9,845,932	\$ 10,277,214	\$ 9,697,498
Earnings on Investment	-	-	144,107
Other Revenues	437,551	689,340	956,411
Total Revenues	<u>10,283,483</u>	<u>10,966,554</u>	<u>10,798,016</u>
 Expenditures:			
Capital Outlay	<u>10,283,483</u>	<u>10,966,554</u>	<u>21,302,881</u>
Total Expenditures	<u>10,283,483</u>	<u>10,966,554</u>	<u>21,302,881</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(10,504,865)
Other Financing Sources (Uses):			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(10,504,865)
Fund Balance at Beginning of Year	-	-	12,327,614
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,822,749</u></u>

CITY OF DETROIT, MICHIGAN
2008-09 MAYOR'S RECOMMENDED BUDGET
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
MOTOR VEHICLE FUND

	Recommended 08-09	Redbook 07-08	Unaudited Actual 06-07
Revenues:			
Miscellaneous	\$ 14,370,650	\$ 25,078,600	\$ -
Total Revenues	<u>14,370,650</u>	<u>25,078,600</u>	<u>-</u>
Expenditures:			
Capital Outlay	14,370,650	25,078,600	21,471,109
Total Expenditures	<u>14,370,650</u>	<u>25,078,600</u>	<u>21,471,109</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	-	-	(21,471,109)
Other Financing Sources (Uses):			
Transfers In	16,038,750	18,641,250	25,067,583
Transfers (Out)	<u>(16,038,750)</u>	<u>(18,641,250)</u>	<u>(25,067,583)</u>
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	(21,471,109)
Fund Balance at Beginning of Year	-	-	23,430,451
Fund Balance at End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,959,342</u></u>

SUMMARY – ALL FUNDS

REVENUE BY MAJOR CLASSIFICATION All Funds Excluding General Fund

	2007-2008 Budget	2008-2009 Recommended	Difference Budget to Recom	Percent Change
Taxes, Assessment and Interest	185,222,883	180,615,924	(4,606,959)	-2.49%
Licenses, Permits and Inspection Charges	28,308,248	28,870,000	561,752	1.98%
Fines, Forfeits, Penalties	9,337,371	9,084,480	(252,891)	-2.71%
Revenue From Use of Assets	61,736,610	51,412,800	(10,323,810)	-16.72%
Grants, Shared Taxes and Revenue	234,002,030	250,829,928	16,827,898	7.19%
Sales and Charges for Service	887,335,947	923,582,148	36,246,201	4.08%
Sales of Assets and Compensation for Losses	2,720,011	2,015,000	(705,011)	-25.92%
Contribution and Transfers	147,263,101	125,515,593	(21,747,508)	-14.77%
Miscellaneous	79,824,727	72,490,559	(7,334,168)	-9.19%
Total	\$ 1,635,750,928	\$ 1,644,416,432	\$ 8,665,504	0.53%

Taxes, Assessment and Interest

This classification contains Real and Personal Property Tax, Municipal Income Tax, Utility Users Tax, Special Assessments, Industrial Facilities Tax and other Miscellaneous Taxes. This classification decreased by \$4.6 million.

- ❖ **Property Tax** - This portion of the Recommended Budget covers current year property tax allocation for the Library and Debt services. The current recommendation has decreased by \$4.3 million due to changes in uncollectible accounts and negative adjustments to the tax levy.

Licenses, Permits and Inspection Charges

This classification contains various permits and licenses, Safety Inspection Charges and Construction Inspection Charges. This classification increased by \$561,752.

- ❖ **Safety Inspection Charges** - The Recommended Budget includes \$13 million same as current year. This estimate is based on actual collections and an enhanced computerized billing system. Buildings and Safety perform these inspections.

- ❖ **Business Licenses** - The Recommendation includes \$2.7 million for Business Licenses and Permits, an increase of \$541,752 based on actual collections.

Fines, Forfeits, Penalties

This classification contains Ordinance, Court and Parking Fines, Property Tax Penalties and various Fines, Forfeits and Penalties. This classification decreased \$252,891.

SUMMARY – ALL FUNDS

- ❖ **Court Fines** – The Recommended Budget includes \$1 million for Court Fines in Library, an increase of \$60,000.
- ❖ **Civil Infraction Fines** – The Recommended Budget includes an increase of \$153,392 for fines associated Buildings and Safety Engineering.
- ❖ **Other Forfeits and Penalties**
This Recommended Budget includes \$6 million in Drug Law Enforcement, this represents a decrease of \$396,283.

Revenue From Use of Assets

This classification contains Earnings on Investments, various Interest Earnings, Building Rentals, Parking Facility Revenue, Marina Rentals, Concessions, and Equipment Rentals. This classification reflects a decrease of \$10.3 million.

- ❖ **Earnings on Investments** - \$30.7 million is included in the Recommended Budget a decrease of \$10.2 million from the current Budget.
- General Obligation Bonds represents a decrease of \$4 million.
- Library Fund – The Recommended Budget includes a decrease of \$1 million from the current year.
- Water and Sewerage Funds –The Recommended Budget includes a decrease of \$3.4 million, for Water and a decrease of \$4 million for Sewerage.

Grants, Shared Taxes and Revenues

This classification contains State Shared Taxes, and Miscellaneous Grants. This classification reflects an increase of \$16.8 million.

- **Community Development Block Grant** The Recommended Budget includes a decrease of \$1.8 million from current budget. This program is funded by Federal Government Grants under Title I of the Housing and Community Development Act of 1974.
- **Health Grants** – Included in the recommendation is \$56.8 million for a variety of health grants, an increase of \$600,000. This increase is mainly funded through the Federal Government.
- **Transportation Grants** – This recommendation includes \$11.2 million for transportation grants. These grants have shown in the budget before.
- **Employment and Training Grants** - The Recommended Budget includes a net increase of \$3.8 million for a variety of employability skills training grants.
- **Headstart Program** - The Recommended Budget includes \$47 million, an increase of \$3.6 million.
- **HOME Program** – The Recommended Budget includes \$9.8 million for this program. The HOME program was created under Title II of the National Affordable Housing Act of 1990 in order to expand the supply of decent and affordable housing for low and very low income Americans.
- **Police Grants** – The Recommended Budget includes increase of \$1.5 million.

Sales and Charges for Service

This classification contains Hospitals and Clinics revenue, Maintenance and

SUMMARY – ALL FUNDS

Construction, Electrical, Steam, Utility Revenue, Transportation, Sale of Miscellaneous Supplies, Library Fees, Sewage Disposal, Admission Fees, Recreation Fees, Golf Course, Administration Fees, other Fees, Cultural Reimbursement and other Reimbursements. This classification reflects an increase of \$36 million.

❖ **Water Rates** - This recommendation includes \$333.1million for the sale of water, an increase of \$15.9 million from current year. The methodology used to determine water rates has been consistent for the last seventeen years and consists of the following major steps:

- Determine Revenue Requirements - the amount of money needed to finance the financial plan.
- Project Units of Service. This is a measure of the amount of service provided to each customer or customer class. The units include water volume, water demand during peak periods, distance, elevation; and number and size of meters.
- Determine Unit Costs - the cost for a single unit of each kind of service provided.
- Distribute Costs to Customers.
- Calculate Rates.

❖ **Sewage Rates** - This recommendation includes \$420.6 million for sewage treatment sales an increase of \$24.1 million. The methodology used to determine sewage rate for customers has been consistent for the last seventeen years. It was developed in conjunction with several rate settlement agreements and consists of the same five steps as the water rate methodology. However there

are some differences in the way the steps are accomplished.

- In developing sewer rates there are not eleven cost categories that are common to all customers as there are in water; there is basically only one factor that influences costs for all customers, and that is contributed wastewater volume.
- The approach in developing sewer rates is to identify costs of unique services or facilities with the benefiting customers, and then to allocate the remaining common costs on the basis of volume.

❖ **Transportation Revenue**-The Recommended Budget includes \$30 million for farebox revenue, an increase of \$2.8 million.

❖ **Solid Waste Fee** – The Recommended Budget includes \$80.8 million for refuse collection. This is a decrease of \$6.5 million from current budget due to reductions in commercial and inspection fee revenue.

Sales of Assets and Compensation for Losses

This classification contains Insurance, Compensation for Losses, Recoveries, Sales of City Property and Sale of Equipment. This classification reflects a decrease of \$705,000.

❖ **Sales of City Real Property** - The Recommended Budget includes \$2 million for Block Grant, a decrease of \$715,011. The recommendation is based on normal yearly sales by Planning and Development block grant surplus property.

SUMMARY – ALL FUNDS

Contributions and Transfers

- ❖ **General Fund Contributions** – The Recommended budget includes \$125 million, a decrease of \$21 million.
 - DOT Subsidy – The Recommended Budget includes \$84.3 million, a \$4.6 million increase from current budget, for the operation of the Transportation and Downtown People Mover.
 - Airport Subsidy – The Recommended Budget includes \$928,936 subsidy for the operations at City Airport, an increase of \$285,316. The Airport is pursuing a management contract for operations of the facility.
 - Internal Service Fund – The Recommended Budget includes \$16 million, a decrease of \$3.3 million. These funds are used to pay the debt service on limited G.O. Bonds that financed vehicle purchases.

- Solid Waste Fund – The Recommended Budget includes no subsidy from the General Fund, a decrease of \$22.9 million. This is a newly established fund for the costs and revenues with the Solid Waste collection and disposal.

Miscellaneous

This classification contains miscellaneous receipts, Project Borrowings and Interagency Receipts. This classification reflects a decrease of \$7.3 million.

- ❖ **Miscellaneous Receipts** – The Recommended Budget includes \$2.5 million in Transportation Operations that is a modest increase of \$1.5 million.
- ❖ **Sales of Bonds** – The Recommended Budget includes \$14 million for the Motor Vehicle Fund, a decrease of \$11 million from current budget.

SUMMARY – ALL FUNDS
SUMMARY OF APPROPRIATIONS-EXPLANATIONS OF CHANGES
APPROPRIATIONS BY OBJECT
(All Funds Excluding General Fund)

Major Objects	2007-08 Budget	2008-09 Recommended	Difference	Percent Change
Salary and Wages	255,484,061	259,500,977	4,016,916	1.57%
Employee Benefits	157,364,057	161,297,905	3,933,848	2.50%
Prof and Contr Services	179,095,262	202,493,141	23,397,879	13.06%
Operating Supplies	73,640,755	81,430,771	7,790,016	10.58%
Operating Services	263,567,786	232,478,794	(31,088,992)	-11.80%
Capital Equipment	68,610,441	77,614,089	9,003,648	13.12%
Capital Outlays	51,254,481	38,213,065	(13,041,416)	-25.44%
Fixed Charges	404,546,355	430,534,746	25,988,391	6.42%
Other Expenses	182,187,730	160,852,944	(21,334,786)	-11.71%
Total	\$1,635,750,928	\$1,644,416,432	\$ 8,665,504	0.53%

❖ **Salary and Wages** – This category represents all expenses associated with compensating an employee who maybe classified as full-time salaried, hourly or part-time. Overtime is also a part of this category. The 2008-09 Recommended Budget increased overall by \$4 million or 1.57%. This is due to 4% general wage increase offset by reduction of positions in Water and Planning and Development (PDD).

❖ **Employee Benefits** – The City's employee benefit package comprises of pension, hospitalization, social security, workers' compensation, eye care, dental and life insurance. The 2008-2009 Recommended Budget includes an overall \$3.9 million increase or 2.5% increase.

- **Pension** decreased by \$827,000 due to reduction in the normal cost.
- **Pension** – UAAL increased by

\$250,000 according to the POC debt schedule.

- **Hospitalization** - increased by \$3.8 million due to rate increases.

❖ **Professional and Contractual Services** – This category is mainly for compensating contractual or consultant employees who provide services that are not available internally. The 2008-2009 Recommended Budget includes an overall increase of \$23.4 million.

- Increases are reflected in medical organizations account for \$1.9 million.
- **Contractual Services** – Other increased by \$11.8 million. This is for capital expenditures in Water and Sewerage.
- **Personal Services Contractual** – increased by \$7.5 million due to Workforce Development managing

- some grant services in the department.
- DOT- contractual services coach transmission, coach engines and coach bodies increased by \$4.1 million. Offset by a reduction in ADA Paratransit services by \$3 million.

❖ **Operating Supplies** - Essentially, this category is earmarked for purchasing offices supplies and all essential items and/or necessary tools to enable city employees to perform their respective tasks. For example, office supplies, janitorial supplies, automotive supplies for the mechanics, fuel, natural gas, electricity purchase, repair and maintenance of office equipment such as: printers, copiers, fax machines, hardware and software maintenance.

The 2008-09 Recommended Budget includes an increase of \$7.8 million represents an increase in the operating supplies – fuel diesel increase by \$4 million due to higher fuel costs and \$3.5 million in repair and maintenance automotive in DOT.

❖ **Operating Services** – This category is best described as paying for insurance premiums, advertising, printing, rentals of buildings, office equipment, dues and miscellaneous, postage, telecommunications, utilities, purchase services-central staff services, building operating expenses and for employee uniform expenses.

The 2008-2009 Recommended Budget includes a decrease of \$31 million or

SUMMARY – ALL FUNDS

11.8% over the current budget. The majority of the decrease is due to purchases services – tipping fee reduction of \$30.8 million due to use of bond reserves and escrow available with the last debt service payment.

❖ **Capital Equipment** – This category is mainly for acquisitions of equipment, vehicles, land, buildings or library reference materials. The 2008-2009 Recommended Budget increased by \$9 million or 13 % over the current budget. Acquisitions – vehicles decreased by \$11 million for the internal service fund. This fund is used to purchase vehicles for the General Fund. Acquisitions – Fixed Asset increased by \$1.9 million in Library. Acquisition – Equipment increased by \$12 million due to capital improvement projects in Public Lighting and Fire, Acquisition – land increased by \$3.5 million for land acquisition at the Airport and Acquisition – Building increased by \$4 million due capital improvements at the Historical museum offset by reduction in other facility capital improvements.

❖ **Capital Outlays & Major Repairs** – This category includes major – buildings and major repairs-improvements mainly for bond allocation activity. The 2008-2009 Recommended Budget is \$13 million less than the current budget mainly the major repair-buildings account.

❖ **Other Expenses** – The 2008-2009 Recommended Budget includes a net decrease of \$21 million or 11% for this category. The decreases are mainly attributed training due to reconfiguration of some Workforce Development grants,

\$6.8 million. Reduction of \$7.5 million in Street Fund. Other decreases are in the public services Block Grant account for \$3.5 million, prior year deficit account decreased by \$2 million in Block Grant and \$1.2 million in grant contributions.

- ❖ **Fixed Charges** – The 2008-2009 Recommended Budget is \$25 million or 6.42% higher than the current budget. This

SUMMARY – ALL FUNDS

category consists of legal obligations for interest on bonded debt, interest on other indebtedness, and retirement of debt-principal account. \$13 million increase in the interest on bonded debt account and \$12 million in the retirement of debt principal account is recommended.

**CITY OF DETROIT
PERSONAL SERVICES
COMPARISON OF 2007-08 BUDGET TO 2008-09 RECOMMENDED BUDGET**

							07-08 to 08-09
	2006-07	2007-08	2008-09 Recom Positions				INCREASE
	Actual	Budget	Full-Time	Part-Time	Grant	TOTAL	(DECREASE)
<u>GENERAL CITY AGENCIES</u>							
<u>EXECUTIVE AGENCIES</u>							
12 Budget	23	23	24			24	1
14 Civic Center	31	36	34	2		36	0
15 Communications and Creative Services	1	0	0			0	0
19 Department of Public Works	726	753	435		295	730	(23)
21 Detroit Workforce Development Dept	98	95			131	131	36
22 Environmental Affairs	56	56	60			60	4
23 Finance	312	351	365			365	14
24 Fire-Civilian	342	364	364			364	0
Fire-Uniformed	<u>1,147</u>	<u>1,171</u>	<u>1,171</u>			<u>1,171</u>	<u>0</u>
Fire-Total	1,489	1,535	1,535		0	1,535	0
25 Dept of Health and Wellness Promotion	344	407	275		129	404	(3)
27 Housing	3	0	0			0	0
28 Human Resources	236	268	281			281	13
29 Human Rights	7	17	12			12	(5)
30 Department of Human Services	123	137	0		139	139	2
31 Information Technology Services	107	111	110			110	(1)
32 Law	134	142	148			148	6
33 Mayor's Office	106	107	103		3	106	(1)
36 Planning and Development Department	180	188	34		143	177	(11)
37 Police-Civilian	377	389	427		11	438	49
Police-Uniformed	<u>3,108</u>	<u>3,355</u>	<u>3,319</u>		<u>37</u>	<u>3,356</u>	<u>1</u>
Police-Total	3,485	3,744	3,746		48	3,794	50
38 Public Lighting	210	216	218		0	218	2
39 Recreation	477	194	112	82		194	0
44 Zoological Institute	2	0	0			0	0
45 Department of Administrative Hearings	5	6	6		0	6	0
46 Detroit Office of Homeland Security	5	5	5		0	5	0
47 General Services Department	668	676	636	7		643	(33)
<u>LEGISLATIVE AGENCIES</u>							
50 Auditor General	18	23	23		0	23	0
51 Zoning	15	6	6		0	6	0
52 City Council	90	105	105		0	105	0
53 Ombudsperson	7	10	10		0	10	0
70 City Clerk	25	29	29		0	29	0
71 Election Commission	61	72	62	10	0	72	0
<u>JUDICIAL AGENCY</u>							
60 36th District Court	420	392	392		0	392	0
<u>OTHER AGENCIES</u>							
35 Non-Departmental	38	44	47		0	47	3
TOTAL GENERAL CITY AGENCIES	9,502	9,748	8,813	101	888	9,802	54
<u>ENTERPRISE AGENCIES</u>							
10 Airport	11	8	8		0	8	0
13 Buildings and Safety Engineering	303	330	300		31	331	1
20 Department of Transportation	1,582	1,512	1,523		0	1,523	11
34 Municipal Parking	117	116	118		0	118	2
41 D.W.S.D. - Water Supply	1,406	1,919	1,922		0	1,922	3
42 D.W.S.D. - Sewerage Disposal	811	1,176	1,151		0	1,151	(25)
72 Library	461	467	467		0	467	0
TOTAL ENTERPRISE AGENCIES	4,691	5,528	5,489	0	31	5,520	(8)
GRAND TOTAL	14,193	15,276	14,302	101	919	15,322	46

SUMMARY - ALL FUNDS PERSONAL SERVICES

The 2008-09 Recommended Budget takes into consideration a change in how seasonal positions are counted. In the past, we counted seasonal positions as FTEs trying to translate the dollars into the number of full time positions it is equivalent to. Seasonals may work anywhere from six (6) weeks to six (6) months, or twenty (20) hours to forty (40) hours a week. The recommendation provides funding for seasonal employees in a separate identifiable cost center. However, no positions are identified in the budget.

The Recommended Budget includes a net increase of forty-six (46) positions compared to the current fiscal year. The increase is primarily in the civilianization of the Police Department where forty (40) Police Assistant positions were added.

Buildings and Safety Engineering – 1 FTE

- ❖ An additional position was added to facilitate revenue collection of outstanding Department of Administrative Hearings judgments for Blight Inspection Fines.

Budget Department – 1 FTE

- ❖ An additional position is added to provide clerical assistance to Administration and Management Information System Division.

DPW – (23) FTE

- ❖ There was a reduction of twelve (12) vacant positions and the removal of eight (8) seasonal positions from City Engineering. One (1) position was added to Solid Waste Fund for 24 hour Sanitation Operation and a net of four (4) vacant positions were deleted from Street Maintenance.

Department of Workforce Development 36 FTE

- ❖ Additional grant funded positions were added to implement and facilitate the One Stop Pilot Project.

Department of Water and Sewerage – (22) FTE

- ❖ Three (3) positions were added to Information Technology and System Integration and Operations and Process Networks and SCADA Systems were offset by the deletion of twenty-five (25) vacant positions.

Finance - 14 FTE

- ❖ Three (3) positions were added in Treasury to enhance revenue collection; three (3) added for DHRMS Support, four (4) positions were added to Assessments Division to clean-up the tax rolls, one (1) was added in Administration for Administrative Support and three (3) were added in General Accounting for the Comprehensive Annual Financial Report (CAFR) production.

Department of Health and Wellness Promotion (3) FTE

- ❖ Reduction of three (3) positions. One (1) grant funded position was deleted due to a reduction in funding, a net of one (1) position was deleted as a result of position reallocations in Lead Abatement

SUMMARY - ALL FUNDS PERSONAL SERVICES

and one (1) vacant position was deleted from Herman Keifer.

Department of Environmental Affairs (4) FTE

- ❖ Four (4) additional positions were added for inspecting commercial establishments that do not utilize DPW for Solid Waste Disposal.

Human Resources - 13 FTE

- ❖ Six (6) positions were added for the DHRMS HR/Payroll Project; four (4) positions were added for Labor Relations – Contract Negotiations and Benefits Division; Two (2) positions were added to the Apprentice Administration unit; and one (1) clerical position was added to Employee Assistance Unit.

Human Rights (5) FTE

- ❖ Five (5) vacant positions were deleted.

Human Services 2 FTE

- ❖ Two (2) additional grant funded positions were added for the Head Start Program.

Information Technology Services – (1) FTE

- ❖ One (1) position was transferred from Dedicated Services to the Planning and Development Department.

Law- 6 FTE

- ❖ Six (6) professional and clerical positions were added to enhance revenue collection efforts.

Mayor's Office (1) FTE

- ❖ Result of two (2) deleted grant funded positions from the Grant Foundation Liaison, which were offset by one (1) additional position in the Executive Office.

Planning and Development Department-(11) FTE

- ❖ Deletion of grant funded vacant positions. Thirteen (13) block grant positions; one (1) from the Home Fund and one (1) transferred position from ITS was added to assist with the Welcome/Resource Center.

Police- 50 FTE

- ❖ Civilianization of the Department. Forty (40) Police Assistant positions per 312 Award Arbitration ruling to replace uniform officers with civilian personnel once the officers retire. A total of nine (9) other civilian positions were added. Seven (7) in Emergency Communications, two (2) in Forensic. As a result of transferring uniform positions between Automobile Property Crimes and the Office of the Assistant Chief Operations Portfolio, one (1) additional uniform position was added.

Public Lighting – 2 FTE

- ❖ A clerical position in Street Lighting-Supervision and a Senior Electrical Meter Reader position are included as a backup to current meter reading and revenue tabulation staff.

**SUMMARY - ALL FUNDS
PERSONAL SERVICES**

General Services – (33) FTE

- ❖ A reduction of thirty-three (33) positions are related to the removal of fifty-three (53) seasonal positions. Seven (7) positions were deleted in other areas. These reductions were offset by an increase of (12) Auto Mechanic positions, which were added to Fleet Management to ensure that our fleet is running at an efficient level, fifteen (15) Tree Artisans positions were added for Greening of Detroit effort.

Non-Departmental – (3) FTE

- ❖ Three (3) positions were added for the implementation of the DHRMS Project.

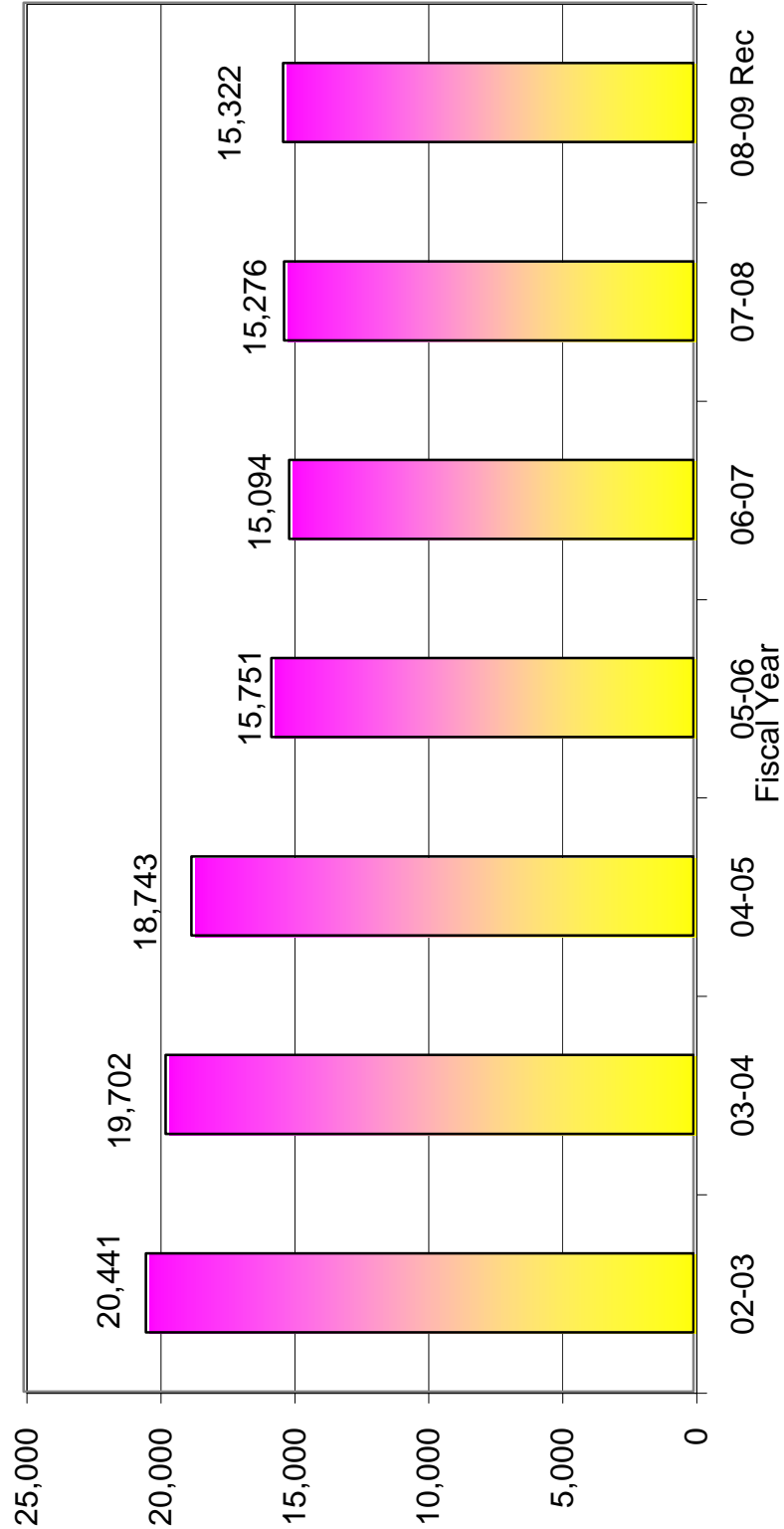
D-DOT – 11 FTE

- ❖ Additional positions were added to facilitate risk management, revenue initiatives and vehicle repair and maintenance scheduling.

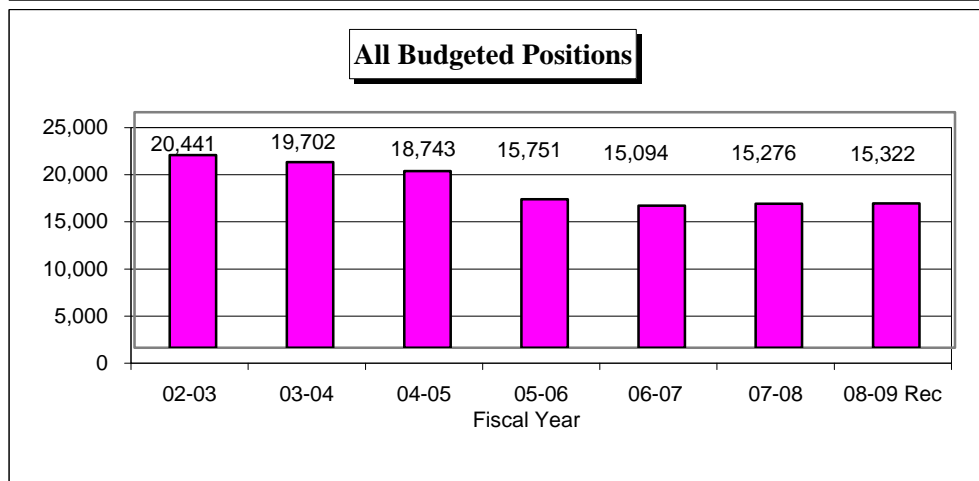
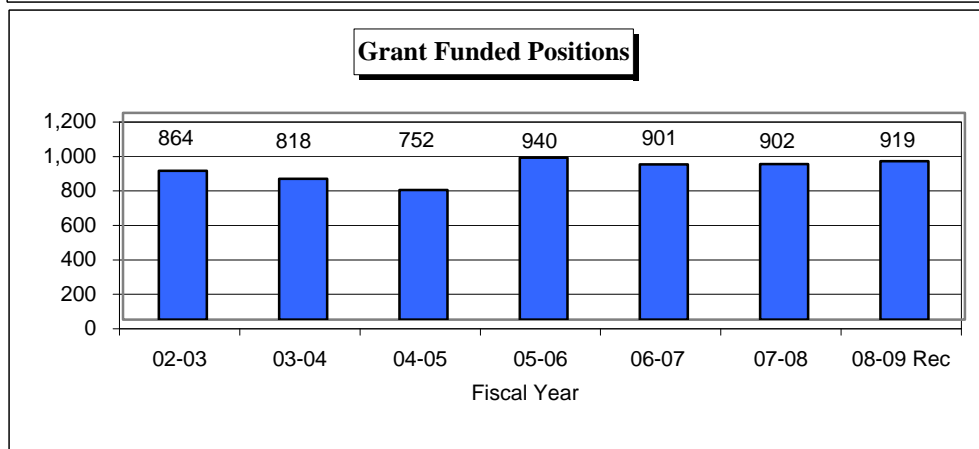
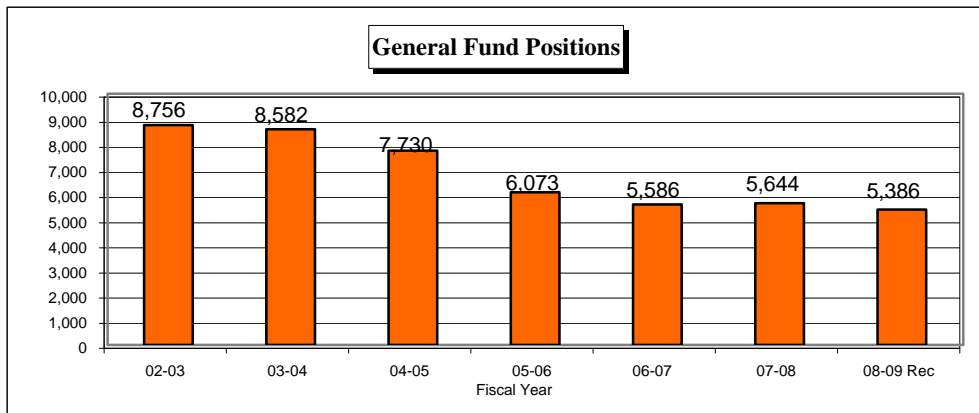
Municipal Parking Department – 2 FTE

- ❖ Two (2) additional positions were restored to supervise the boot and tow activity. Positions are anticipated to increase productivity and increase Parking Fine Revenue.

CITY OF DETROIT BUDGETED POSITION HISTORY



CITY OF DETROIT HISTORY OF BUDGETED POSITIONS



SUMMARY - ALL FUNDS CAPITAL FINANCING

Capital Agenda - The City Charter requires the Mayor to submit a proposed capital agenda for the next five fiscal years to the City Council on or before December 1 each even numbered year. The capital agenda shall state:

- All physical improvements and related studies and surveys, all property of a permanent nature, and all equipment for any improvement when first erected or acquired, to be financed during the next five fiscal years in whole or in part from funds subject to control or appropriation by the city, along with information as to the necessity for these facilities;
- Capital expenditures which are planned for each of the next five fiscal years;
- The estimated annual cost of operating the facilities to be constructed or acquired; and
- Other information pertinent to the evaluation of the capital agenda.

For each separate purpose, project, facility, or other property there shall be shown the amount and the source of any money that has been spent or encumbered, or is intended to be spent or encumbered before the beginning of the next fiscal year and also the amount and the source of any money that is intended to be spent during each of the

next five years. This information may be revised and extended each year for capital improvements still pending or in process of construction or acquisition.

The City Council may delete projects from the capital agenda as submitted to it, but it may not otherwise amend the capital agenda until it has requested the recommendations of the Planning Director. The City Council is not bound by those recommendations and may act without them if they are not received within 30 days from the date requested.

The City Council shall publish in one or more daily newspapers of general circulation in the city a general summary of the capital agenda and a notice stating the times and places where copies of the proposed capital agenda are available for public inspection and the time and place, not less than two weeks after the publication, for a public hearing on the proposed capital agenda.

At the conclusion of its deliberation, but not later than March 1 of the following year, the City Council is required to approve a five-year capital agenda for the city. If the City Council fails to take action by March 1, the proposed capital agenda is deemed approved.

**SUMMARY - ALL FUNDS
CAPITAL FINANCING**

**CITY OF DETROIT
SUMMARY OF CAPITAL IMPROVEMENTS- GENERAL CITY AGENCIES
2008-2009 MAYOR'S RECOMMENDATIONS**

	BOND SALE	CAPITAL REINVESTMENT	STREET FUND	TOTAL
COLEMAN A. YOUNG MUNICIPAL AIRPORT				
Land Acquisition	\$ 3,500,000			\$ 3,500,000
ARTS				
DIA Improvements		\$ 100,000		\$ 100,000
DEPARTMENT OF PUBLIC WORKS				
DPW- District Maintenance Building			\$ 2,679,200	\$ 2,679,200
New Street Construction			4,771,851	4,771,851
Road and Bridges- City Parks			878,000	878,000
Street Resurfacing – Contractual			263,686	263,686
Traffic Control Improvements State			5,371,952	5,371,952
Departmental Sub-total			<u>\$ 13,964,689</u>	<u>\$ 13,964,689</u>
FIRE				
Electric Generator	\$ 400,000			\$ 400,000
Major Renovation – Fire Facilities	<u>5,100,000</u>			<u>5,100,000</u>
Department Sub-total	<u>\$ 5,500,000</u>			<u>\$ 5,500,000</u>
GENERAL SERVICES DEPARTMENT				
Capital (Abatement) Workforce		\$ 1,100,000		\$ 1,100,000
DEPARTMENT OF HEALTH & WELLNESS PROMOTION				
Animal Control and Care Facility	\$ 1,500,000			\$ 1,500,000
HISTORICAL				
Facility Improvements	\$ 17,200,000			\$ 17,200,000

**SUMMARY - ALL FUNDS
CAPITAL FINANCING**

**CITY OF DETROIT
SUMMARY OF CAPITAL IMPROVEMENTS- GENERAL CITY AGENCIES
2008-2009 MAYOR'S RECOMMENDATIONS**

	BOND SALE	CAPITAL REINVESTMENT	STREET FUND	TOTAL
POLICE				
1) Forensic Laboratory and Property Room	\$ 17,500,000			\$ 17,500,000
PUBLIC LIGHTING				
1) Belle Isle Substation & Distribution	\$ 3,500,000			\$ 3,500,000
2) Street Lighting Modernization	1,500,000			1,500,000
3 Mistersky Turbines	2,000,000			2,000,000
Department Sub-total	<u>\$ 7,000,000</u>			<u>\$ 7,000,000</u>
RECREATION				
1) Capital Operations		\$ 1,000,000		\$ 1,000,000
APPROPRIATION TOTALS	\$ 52,200,000	\$ 2,200,000	\$ 13,964,689	\$ 68,364,689
REVENUES:				
Sale of General Obligation Bonds	\$ 52,200,000			\$ 52,200,000
Street Fund Reimbursement- Gas & Weight			\$ 13,964,689	\$ 13,964,689
Capital Reinvestment		\$ 2,200,000		\$ 2,200,000
REVENUES TOTAL	\$ 52,200,000	\$ 2,200,000	\$ 13,964,689	\$ 68,364,689

**SUMMARY - ALL FUNDS
CAPITAL FINANCING**

2008-09 CAPITAL PROJECT INFORMATION AND EFFECT ON OPERATING BUDGET

The following is a description by department of the capital projects included in the 2008-09 Recommended Capital Program. The IMPACT on the budget is denoted by a code as follows:

Impact on Operating Budget:

AF=additional funding required
RF=results in reduction of funding
NOI=no operating IMPACT

Impact on Staff in the Operating Budget:

AS=additional staffing required
RS=results in reduction of staffing
NSI=no staffing IMPACT

COLEMAN A. YOUNG MUNICIPAL AIRPORT

Land Acquisition- Funding is recommended for the completion of the land acquisition project first started in 1994. The project was required by the FAA to maintain proper clearances for existing runways. IMPACT ON BUDGET: NOI/NSI

ARTS

D.I.A. Improvements - Capital funds will be used to implement projects as outlined in the agency's Master Plan. Funds for FY 2008-09 represent interest earning obligations as specified in the agency's operating agreement. IMPACT ON BUDGET: NOI/NSI

DEPARTMENT OF PUBLIC WORKS

Facility Improvements – District Maintenance Building- Funding is requested for demolition of existing old structure and construct of a new stockroom and maintenance facility for the Street Maintenance Division in order to accommodate road construction staff. IMPACT ON BUDGET: AF/NSI

New Construction and Street Resurfacing-Contractual, – This continuing program allocates funds for resurfacing streets and repairing curbs. IMPACT ON BUDGET: RF/NSI

Roads and Bridges- City Parks- This continuing program allocates funds for road infrastructure improvements in city parks. IMPACT ON BUDGET: RF/NSI

Traffic Control Improvements-State- This continuing program allocates funds for traffic control repair, maintenance and upgrades. IMPACT ON BUDGET: RF/NSI

FIRE

Electrical Generators- This is a two-phase program to purchase and install emergency electrical generators at fire facilities (33 in total) that currently do not have emergency back-up power capability. Funds will be used to install remaining units in FY 2008-09. IMPACT ON BUDGET: NOI/NSI

Major Renovations- Fire Facilities- This is a multi-year program to fund major renovations at various fire facilities. The renovations include roof repair and replacements; and doors and floors replacement to accommodate heavy movable equipment. IMPACT ON BUDGET: NOI/NSI

SUMMARY - ALL FUNDS CAPITAL FINANCING

GENERAL SERVICES

Capital Workforce - This is a continuous capital improvement program which utilizes city employees (formerly located in the Recreation Department) to construct and rehabilitate neighborhood parks, playfields, tot-lots and playgrounds. IMPACT ON BUDGET: NOI/NSI

HEALTH & WELLNESS PROMOTION

Animal Control Center- Additional funding is required for the construction of a new animal control facility that will meet current federal and state guidelines. Funds were budgeted for this project in previous fiscal years. The project is currently in the final design phase and is awaiting groundbreaking activity. IMPACT ON BUDGET: NOI/NSI

HISTORICAL

Facility Improvements- Improvements to the main museum will be completed under the museum's renovation and expansion project. Renovations/improvements will be made consistent with the overall plan to expand the museum and to ensure continued operation of the facility. IMPACT ON BUDGET: NOI/NSI

POLICE

Forensic Laboratory and Property Room: Additional funding is requested for the construction of a replacement facility for the Police Department's crime lab and property room that meets accepted industry standards and provide for sufficient and secure storage space. IMPACT ON BUDGET: NOI/NSI

PUBLIC LIGHTING DEPARTMENT

Belle Isle Substation and Distribution- The Belle Isle substation and distribution system is currently operating at capacity. Funding is requested to expand capacity and ensure reliability of the Belle Isle electrical service. IMPACT ON BUDGET: RF/NSI

Street Lighting Modernization- This is an on-going capital improvement project involving prioritizing and evaluating city, county and state streets and roads; historic districts and residential neighborhoods to modernize street lighting. Funds for FY 2008-09 will be used for lighting improvements to Outer Drive. IMPACT ON BUDGET: RF/NSI

Mistersky- The Mistersky Power plant turbine generators are in needed of overhaul services. Funding is requested to complete this necessary service, which is recommended to be completed every six years. IMPACT ON BUDGET: RF/NSI

RECREATION

Capital Operations - Funding is recommended for various activities promoting the operations of the department, including in-house design and construction management; surveys and studies required for various recreation projects, and city match for grant awards. IMPACT ON BUDGET: NOI/NSI

**SUMMARY - ALL FUNDS
CAPITAL FINANCING**

**CITY OF DETROIT
STREET FUND SUMMARY**

COMPARISON OF 2007-08 BUDGET WITH 2008-09 MAYOR'S RECOMMENDED BUDGET

2008-09 Requested		2007-08 Budget	2008-09 Recommended	Increase Decrease
<u>Operation and Maintenance</u>				
\$ 511,455	General Services – Median Grass Cutting	\$ 600,000	\$ 511,455	\$ (88,545)
-	General Services – Freeway Berm Grass Cutting	1,084,757	-	(1,084,757)
2,639,166	Gen Svcs- Non-Park Ground Maintenance	3,639,166	3,639,166	-
3,500,000	Lighting	3,500,000	3,500,000	-
19,233	City Engineering	11,790	19,233	7,443
30,045	Civic Center/Municipal Parking	79,370	30,045	(49,325)
26,572,857	Street and Alley Maintenance	26,571,318	26,899,038	327,720
2,679,182	Snow and Ice Control – Personnel	2,300,000	2,679,182	379,182
1,426,770	Snow and Ice Control – Salt	1,426,770	1,426,770	-
6,629,114	Transportation Engineering	6,719,762	6,651,082	(68,680)
*****		*****	*****	*****
\$ 44,007,822	Sub-Total	\$ 45,932,933	\$ 45,355,971	\$ (576,962)
<u>Capital</u>				
\$ 263,686	Street Resurfacing - Contractual	\$ 2,341,815	\$ 263,686	\$ (2,078,129)
-	Traffic Control improvements	5,049,795	-	(5,049,795)
6,120,000	New Street Construction	767,000	4,771,851	4,004,851
878,000	Road and Bridges – City Parks	-	878,000	878,000
5,371,952	Traffic Control Improvements State	6,424,857	5,371,952	(1,052,905)
2,679,200	DPW-District Maintenance Building	-	2,679,200	2,679,200
*****		*****	*****	*****
\$ 15,312,838	Sub-Total	\$ 14,583,467	\$ 13,964,689	\$ (618,778)
<u>Construction and Maintenance</u>				
\$ 4,968,000	Administration	\$ 5,120,000	\$ 4,968,000	\$ (152,000)
2,000,000	City Contribution In-Kind	2,000,000	2,000,000	-
*****		*****	*****	*****
\$ 6,968,000	Sub-Total	\$ 7,120,000	\$ 6,968,000	\$ (152,000)
\$ 66,288,660	GRAND TOTAL-APPROPRIATIONS	\$ 67,636,400	\$ 66,288,660	\$ (1,347,740)
<u>Revenue</u>				
\$ 5,660	City and State Salt Reimbursement	\$ 40,000	\$ 5,660	\$ (34,340)
2,000,000	City Contribution In-Kind	2,000,000	2,000,000	-
2,183,000	Earnings on Investments	1,596,400	2,183,000	586,600
62,100,000	Gas and Weight Tax	64,000,000	62,100,000	(1,900,000)
*****		*****	*****	*****
\$ 66,288,660	GRAND TOTAL-REVENUES	\$ 67,636,400	\$ 66,288,660	\$ (1,347,740)
\$0	Net Tax Cost	\$0	\$0	\$0

SUMMARY - ALL FUNDS CAPITAL FINANCING

General Obligation Bonds (Unlimited Tax Bonds) - In accordance with the State Constitution, unlimited tax general obligation bonds, if issued after December 22, 1978, must be voter approved before issuance. The authority to issue bonds approved by the electors continues until revoked by the electors. General fund departments and certain enterprise funds have traditionally relied on unlimited tax general obligation bonds of the City for capital programs. In accordance with State law, the City is obligated to levy and collect taxes without regard to any constitutional, statutory or Charter tax rate limitations for payment of such obligations. As such, city operations are not affected by the payment of these obligations. The City has followed a policy of scheduling bond referenda to coincide with regularly scheduled elections.

Limited Tax Bonds - The City may issue limited tax general obligation bonds or other obligations without the vote of the electors. However, taxes may not be levied in excess

of constitutional, statutory or Charter limitations for the payment thereof. Such bonds are payable from general non-restricted moneys of the City. Certain limited tax obligations are secured with a first lien on specific revenues, such as, Distributable Aid or tax increment funds. The City has utilized limited tax obligations to finance such projects as the Central Industrial Park Project (General Motors Plant Project), the Jefferson/Conner Redevelopment Project (Chrysler Jefferson North Assembly Plant Project), the outstanding debt relating to the Resource Recovery Facility and the Madison Center Courthouse Project. To the extent debt service on this category of obligations is not provided from a special revenue source, the payment is provided from the City's General Fund, which reduces the amounts that otherwise would be available to support operations.

**SUMMARY - ALL FUNDS
CAPITAL FINANCING**

**Bonds Authorized - Unissued
(in millions)
As of April 2, 2008**

General Obligation Bonds (Tax Supported):	Authority	Date	Authorized Amount	Issued	Remaining Authorization
Sewer Construction*	Electorate	8/2/60	\$50.000	\$26.000	\$24.000
Institute of Arts	Electorate	11/7/00	25.000	24.850	.150
(PLD) Betterments, Improvements and Extensions	Electorate	11/7/00	30.000	24.865	5.135
Public Lighting – System Improvements	Electorate	11/2/04	22.000	0.000	22.000
Economic Development [Planning, includes Airport]	Electorate	11/7/00	30.000	26.895	3.105
Economic Development [Planning]	Electorate	11/2/04	19.000	0.000	19.000
<u>Cultural Facilities:</u> Recreation, Zoo, Historical, C. Wright MAAH					
and Eastern Market	Electorate	11/7/00	56.000	42.190	13.810
<u>C. Wright MAAH</u>	Electorate	11/2/04	22.000	3.515	18.485
<u>Historical Museum</u>	Electorate	4/29/03	6.000	5.500	.500
<u>Municipal Facilities:</u> Public Works, Health, DOT and Civic Center	Electorate	11/6/01	20.000	2.800	17.200
<u>Transportation Improvements:</u> DOT, DTC and Airport	Electorate	11/7/00	18.000	12.880	5.120
<u>Public Safety:</u> Police and Fire Facilities	Electorate	11/2/04	32.000	10.000	22.000
	Electorate	11/4/97	15.000	15.000	-
	Electorate	11/7/00	12.000	12.000	-
<u>Public Safety:</u> Police, Fire and EMS Facilities, Health, Civic Center, DPW, and Recreation	Electorate	11/2/04	120.00	22.975	97.025
TOTALS			\$477.000	\$229.470	\$247.530

- Not expected to be issued
- Note: FY 2006-07 bonds remain unsold to date.

SUMMARY - ALL FUNDS CAPITAL FINANCING

Revenue Bonds - There are generally no voter approval requirements for the issuance of revenue bonds. The City issues revenue bonds to finance various capital projects for water, sewage, convention facility and parking and to refund such bonds. Generally, additional revenue bonds may be issued for these systems provided certain specific coverage ratios of net revenues to maximum annual debt service are met. Payment of debt service on revenue bonds does not IMPACT general City operations.

Legal Debt Margin - The maximum amount of general obligation debt (both unlimited tax and limited tax) the City may have outstanding at any time is limited by State law. The limit is set at 10% of the City's State Equalized Valuation (adjusted for certain assessed value equivalents) or 15% if that portion which exceeds 10% is used solely for construction or renovations of hospital facilities. However, certain general obligation debt (such as the Greater Resource Recovery Authority debt) is excluded from the limit. The limit and the outstanding general obligation debt subject to it are shown in the following table:

LEGAL DEBT MARGIN SUBJECT TO STATE LIMITATION April 2, 2008

Assessed Value Fiscal Year 2007-08 (State equalized):	\$ 14,113,494,655	
Add: Allowance under Act 228, Mich. 1975.	718,498,590	
Allowance under Act 198, Mich. 1974	329,041,116	
Allowance under Act 147, Mich. 1992	91,190,687	
Allowance under Act 146, Mich. 2000	<u>24,858,295</u>	
	\$ 15,277,083,343	
General Purpose Limit (10% x \$14,214,040,396)		\$ 1,527,708,334
Less Outstanding Debt:		
General Obligation Bonds	\$ 515,795,000	
Distributable State Aid Bonds	25,120,000	
Limited Tax Bonds	153,565,000	
Detroit Building Authority (District Court Madison Center. Bonds)	<u>5,650,000</u>	<u>700,130,000</u>
General Debt Margin		\$ 827,578,334
Additional Hospital Limit (5% x \$15,277,083,342)		<u>763,854,167</u>
Total Legal Debt Margin (General and Hospital)		<u>\$ 1,591,432,501</u>

SOURCE: Finance Department

SUMMARY - ALL FUNDS CAPITAL FINANCING

Current bond ratings as of April 1, 2008 on various bonds issued by the City and its related authorities are as follows:

	Moody's Investor Service	Standard & Poors	Fitch Investors Service
General Obligation Bonds (Unlimited Tax)	Baa2	BBB	BBB
* General Obligation Bonds (Unlimited Tax)	Aaa	AAA	AAA
General Obligation Bonds (Limited Tax)	Baa3	BBB-	BBB
* General Obligation Bonds (Limited Tax)	Baa2	BBB	A
Greater Detroit Resource Recovery Authority Revenue Bonds	Baa1	A	BBB+
<u>Economic Development Corporation:</u>			
Resource Recovery Revenue Bonds	Aa3	A+	BBB+
* Resource Recovery Revenue Bonds	Aaa	AAA	AAA
Water System Revenue Bonds (Senior Lien)	A1	A	A+
Water System Revenue Bonds (Second Lien)	A2	A-	A
* Water System Revenue Bonds	Aaa	AAA	AAA
Sewage Disposal System Revenue Bonds (Senior Lien)	A1	A	A+
Sewage Disposal System Revenue Bonds (Second Lien)	A2	A-	A
* Sewage Disposal System Revenue Bonds	Aaa	AAA	AAA
* Detroit Building Authority Parking and Arena System Revenue Bonds	Aaa	AAA	AAA
* Detroit Building Authority (District Court Madison Center)	Not Rated	A	Not Rated
Convention Facility Limited Tax Revenue Bonds - Cobo Center	Not Rated	A	Not Rated
Local Development Finance Authority Tax Increment Bonds (Jefferson/ Conner Project)	A1	Ba1	Not Rated
Downtown Development Authority Tax Increment Bonds	Aaa	A-	A-

Note: * Payment guaranteed by municipal bond insurance policy or letter of credit.

Source: Finance Department

TOTAL OUTSTANDING DEBT SERVICE REQUIREMENT SCHEDULE

As of April 2, 2008

Fiscal Year Ending	General Obligations				Revenue and Other (1)				Requirements G.O. (Unlimited), G.O. (Limited), Revenue and Other
	Unlimited Tax		Limited Tax		Principal		Interest		
	Principal	Interest	Total	Total	Principal	Total	Interest	Total	
2008	12,240,000	659,400	12,899,400	24,975,174	133,434,319	255,882,236	389,316,555	427,191,128	
2009	42,515,000	27,039,015	69,554,015	152,164,290	137,799,436	261,637,243	399,436,679	621,154,984	
2010	44,825,000	24,680,625	69,505,625	42,195,303	141,504,131	258,126,644	399,630,775	511,331,703	
2011	44,345,000	22,463,495	66,808,495	42,163,112	145,887,741	253,729,874	399,617,615	508,589,221	
2012	41,785,000	20,337,075	62,122,075	42,206,655	158,063,762	249,236,036	407,299,798	511,628,529	
2013	41,210,000	18,237,567	59,447,567	42,122,372	158,893,532	248,000,036	406,893,568	508,463,507	
2014	34,980,000	16,127,954	51,107,954	23,442,978	162,145,769	248,500,541	410,646,309	485,197,242	
2015	32,545,000	14,332,429	46,877,429	9,797,060	166,083,359	244,574,825	410,658,184	467,332,673	
2016	29,270,000	12,649,753	41,919,753	9,710,250	170,691,374	239,426,896	410,118,270	461,748,273	
2017	30,780,000	11,131,679	41,911,679	9,647,019	175,022,773	235,847,446	410,870,219	462,428,917	
2018	32,285,000	9,575,359	41,860,359	9,563,342	177,282,848	230,325,456	407,608,304	459,032,005	
2019	30,960,000	7,892,922	38,852,922	9,507,389	181,830,678	225,026,262	406,856,940	455,217,250	
2020	31,830,000	6,318,958	38,148,958	7,130,000	188,464,939	218,892,216	407,357,155	454,942,945	
2021	32,700,000	4,700,134	37,400,134	7,865,000	191,100,519	217,778,232	408,878,752	456,030,027	
2022	24,400,000	2,999,669	27,399,669	6,570,000	186,143,369	212,909,921	399,053,290	434,468,831	
2023	16,570,000	1,743,073	18,313,073	7,949,018	199,743,190	207,430,460	407,173,650	433,435,741	
2024	12,675,000	897,835	13,572,835	7,210,000	203,542,559	201,502,962	405,045,521	426,586,674	
2025	5,000,000	250,000	5,250,000	7,968,645	217,159,886	166,583,353	383,743,239	396,961,884	
2026				388,645	212,855,969	157,887,460	370,743,429	370,743,429	
2027					232,092,051	148,328,069	380,420,120	380,420,120	
2028					242,309,099	138,019,962	380,329,062	380,329,062	
2029					253,244,656	127,253,002	380,497,658	380,497,658	
2030					261,163,056	113,820,936	374,983,992	374,983,992	
2031					207,293,725	102,180,986	309,474,711	309,474,711	
2032					212,262,144	91,465,004	303,727,148	303,727,148	
2033					282,770,450	77,903,213	360,673,663	360,673,663	
2034					293,018,750	60,941,361	353,960,111	353,960,111	
2035					303,311,250	43,984,795	347,296,045	347,296,045	
2036					296,565,000	29,137,760	325,702,760	325,702,760	
2037					300,670,000	12,764,776	313,434,776	313,434,776	
	\$ 540,915,000	\$ 202,036,942	\$ 742,951,942	\$ 87,779,769	\$ 6,192,350,335	\$ 5,279,097,962	\$ 11,471,448,297	\$ 12,682,985,008	

Note: Totals may not add due to rounding.

(1) Includes debt service for the Water and Sewerage Systems and for the Detroit Building Authority (Parking System) which is paid from revenues of the individual systems.
Of the total Revenue and Other Debt Service Requirement Water and Sewage accounted for approximately 99%.

City of Detroit
Total Outstanding Debt Service Requirement by Fund
As of April 2, 2008

PRINCIPAL

Fiscal Year Ending	General Fund (Unlimited)	General Fund (Limited)	Water	Sewage	Parking	Block Grant	Total Principal
2008	12,240,000	20,130,000					32,370,000
2009	42,515,000	135,380,000	35,355,000	62,872,275	1,460,000	1,742,000	279,324,275
2010	44,825,000	31,015,000	34,925,000	66,862,570	1,610,000	625,000	179,862,570
2011	44,345,000	32,365,000	36,750,000	69,376,980	1,660,000	665,000	185,161,980
2012	41,785,000	33,850,000	46,668,608	71,590,393	1,710,000	850,000	196,454,001
2013	41,210,000	35,360,000	49,400,000	69,859,470	1,865,000	5,850,000	203,544,470
2014	34,980,000	18,420,000	49,515,000	73,384,957	1,920,000	2,606,000	180,825,957
2015	32,545,000	5,695,000	52,065,000	75,086,448	2,365,000	2,349,000	170,105,448
2016	29,270,000	5,925,000	55,045,000	76,963,313	2,545,000	2,633,000	172,381,313
2017	30,780,000	6,195,000	57,625,450	79,223,627	2,625,000	2,672,000	179,121,077
2018	32,285,000	6,475,000	59,620,000	79,911,031	2,815,000	2,752,000	183,858,031
2019	30,960,000	6,800,000	62,480,000	82,046,712	3,010,000	3,378,000	188,674,712
2020	31,830,000	7,130,000	67,165,957	84,511,876	1,290,000	3,151,000	195,078,833
2021	32,700,000	7,865,000	69,925,000	86,698,663	1,200,000	3,300,000	201,688,663
2022	24,400,000	6,570,000	67,070,000	85,220,763	1,300,000	3,576,000	188,136,763
2023	16,570,000	6,840,000	70,565,000	95,818,334	1,400,000	3,974,000	195,167,334
2024	12,675,000	7,210,000	79,310,000	91,394,703	1,500,000	2,629,000	194,718,703
2025	5,000,000	7,580,000	82,990,000	102,890,780	1,600,000	2,846,000	202,906,780
2026			87,110,000	96,322,862	1,800,000	2,728,000	187,960,862
2027			91,525,000	112,260,695	1,900,000	1,782,000	207,467,695
2028			96,095,000	118,952,593	2,000,000		217,047,593
2029			100,855,000	126,130,000	2,200,000		229,185,000
2030			105,815,000	130,150,000	2,400,000		238,365,000
2031			111,075,000	74,745,000			185,820,000
2032			116,540,000	76,750,000			193,290,000
2033			122,335,000	146,595,000			268,930,000
2034			128,725,000	154,550,000			283,275,000
2035			135,215,000	161,245,000			296,460,000
2036			121,680,000	169,005,000			290,685,000
2037			117,500,000	177,295,000			294,795,000
	\$ 540,915,000	\$ 380,805,000	\$ 2,310,945,015	\$ 2,897,714,044	\$ 42,175,000	\$ 50,108,000	\$ 6,222,662,059

INTEREST

Fiscal Year Ending	General Fund (Unlimited)	General Fund (Limited)	Water	Sewage	Parking	Block Grant	Total Interest
2008	659,400	4,845,174					5,504,574
2009	27,039,015	16,784,290	139,225,180	119,668,849	2,743,215	914,951	306,375,500
2010	24,680,625	11,180,303	137,578,451	117,891,044	2,657,150	857,002	294,844,574
2011	22,463,495	9,798,112	136,094,949	114,877,237	2,757,689	820,003	286,811,484
2012	20,337,075	8,356,655	133,767,015	113,002,794	2,466,228	776,222	278,705,988
2013	18,237,567	6,762,372	131,157,080	114,297,482	2,545,475	723,981	273,723,956
2014	16,127,954	5,022,978	129,160,268	117,086,528	2,253,745	664,832	270,316,305
2015	14,332,429	4,102,060	126,294,593	115,967,205	2,305,852	600,453	263,602,592
2016	12,649,753	3,785,250	123,402,517	114,012,974	1,989,496	529,491	256,369,480
2017	11,131,679	3,452,019	120,868,686	112,952,084	1,989,264	465,434	250,859,166
2018	9,575,359	3,088,342	117,868,351	110,720,380	1,683,040	413,023	243,348,495
2019	7,892,922	2,707,389	114,707,757	108,738,732	1,509,047	343,852	235,899,699
2020	6,318,958	2,306,832	111,281,196	106,055,889	1,515,413	268,675	227,746,963
2021	4,700,134	1,886,142	107,107,815	109,389,318	1,281,099	201,857	224,566,365
2022	2,999,669	1,445,873	102,759,312	108,833,797	1,316,812	128,660	217,484,122
2023	1,743,073	1,109,018	98,475,801	107,855,615	1,099,044	44,982	210,327,533
2024	897,835	758,318	93,808,109	106,601,656	1,093,196		203,159,114
2025	250,000	388,645	88,810,144	76,889,518	883,691		167,221,998
2026			83,377,277	73,745,308	764,875		157,887,460
2027			77,283,778	70,347,313	696,978		148,328,069
2028			71,112,340	66,417,508	490,114		138,019,962
2029			65,067,265	61,810,461	375,276		127,253,002
2030			57,206,838	56,441,037	173,060		113,820,936
2031			50,690,880	51,490,106			102,180,986
2032			46,176,165	45,288,839			91,465,004
2033			40,212,432	37,690,781			77,903,213
2034			32,799,128	28,142,233			60,941,361
2035			21,224,155	22,760,640			43,984,795
2036			14,293,155	14,844,605			29,137,760
2037			8,576,186	4,188,590			12,764,776
	\$ 202,036,942	\$ 87,779,769	\$ 2,580,386,822	\$ 2,408,008,523	\$ 34,589,757	\$ 7,753,417	\$ 5,320,555,230

Finance Department

**SUMMARY - ALL FUNDS
CAPITAL FINANCING**

**STATEMENT OF DIRECT TAX SUPPORTED AND REVENUE INDEBTEDNESS
April 2, 2008**

Tax Supported Debt:

Unlimited Tax:

General Obligation Bonds (General Purpose)	\$515,795,000	
Distributable State Aid General Obligation. Bonds	<u>25,120,000</u>	\$540,915,000

Limited Tax:

General Obligation Bonds (Limited Tax)	\$285,225,000	
Greater Detroit Resource Recovery Authority Bonds	55,445,000	
Detroit Building Authority Bonds (Madison Center)	5,650,000	
Economic Development-Resource Recovery Bonds	<u>34,485,000</u>	<u>380,805,000</u>
Total Tax Supported Debt		\$921,720,000

Revenue and Other Debt (2):

Water Supply System Bonds	\$2,310,945,015	
Sewage Disposal System Bonds	2,897,714,044	
Detroit Building Authority. Bonds (Parking & Arena System)	42,175,000	
Federal Section 108 Loans	50,108,000	
Convention Facility Revenue Bonds (Cobo Hall Expansion)	90,828,138	
DDA Tax Increment Bonds	130,823,198	
LDFA Tax Increment Bonds (Chrysler Project)	<u>79,555,000</u>	
Total Revenue and Other Projects		<u>5,602,148,395</u>

Gross Direct Debt \$6,523,868,395

Deductions:

Revenue and Other Debt	\$5,602,148,395	
Greater Detroit Resource Recovery Authority Bonds - Bonds – Reserve Account Balance	<u>26,251,172</u>	
Total Deductions		<u>5,628,399,567</u>

Net Direct Debt \$895,468,828

Source: Finance Department

CITY OF DETROIT
2008-09 MAYOR'S RECOMMENDED BUDGET
Tax Rates Per Thousand
of State Equalized Valuation
City of Detroit Properties

Fiscal Year	General City	Detroit Board of Education (1)	State Education Tax (5)	County	Total
1965-66.....	20.291	17.110		7.389	44.790
1970-71.....	26.460	23.500		7.100	57.060
1975-76.....	27.872	28.440		8.890	65.202
1980-81.....	33.781	36.700		9.760	80.241
1985-86.....	32.321	41.400		9.470	83.191
1990-91.....	30.908	46.400		10.870	88.178
1994-95 (Homestead Properties).....	33.467	(4) 4.660	6.000 (5)	11.200	55.327
1994-95 (Non-Homestead Properties).....	33.467	(4) 22.660	6.000 (5)	11.200	73.327
1995-96 (Homestead Properties).....	34.146	7.040	6.000	11.200	58.386
1995-96 (Non-Homestead Properties).....	34.146	25.040	6.000	11.200	76.386
1996-97 (Homestead Properties).....	33.923	7.500	6.000	11.380	58.803
1996-97 (Non-Homestead Properties).....	33.923	25.500	6.000	11.380	76.803
1997-98 (Homestead Properties).....	33.878	7.590	6.000	11.370	58.838
1997-98 (Non-Homestead Properties).....	33.878	25.590	6.000	11.370	76.838
1998-99 (Homestead Properties).....	33.815	6.450	6.000	11.320	57.585
1998-99 (Non-Homestead Properties).....	33.815	24.450	6.000	11.320	75.585
1999-00 (Homestead Properties).....	33.735	5.900	6.000	11.139	56.774
1999-00 (Non-Homestead Properties).....	33.735	23.900	6.000	11.139	74.774
2000-01 (Homestead Properties).....	35.3114	(7,8) 7.0000	6.0000	11.0565	59.3679
2000-01 (Non-Homestead Properties).....	35.3114	(7,8) 25.0000	6.0000	11.0565	77.3679
2001-02 (Homestead Properties).....	35.5331	10.5000	6.0000	12.5395	64.5726
2001-02 (Non-Homestead Properties).....	35.5331	28.5000	6.0000	12.5395	82.5726
2002-03 (Homestead Properties).....	34.5111	13.1900	6.0000	13.9895	67.6906
2002-03 (Non-Homestead Properties).....	34.5111	31.1900	6.0000	13.9895	85.6906
2003-04 (Homestead Properties).....	34.5139	13.8000	5.0000 (11)	13.9886	67.3025
2003-04 (Non-Homestead Properties).....	34.5139	31.8000	5.0000 (11)	13.9886	85.3025
2004-05 (Homestead Properties).....	34.0690	13.0000	6.0000	13.9861	67.0551
2004-05 (Non-Homestead Properties).....	34.0690	31.0000	6.0000	13.9861	85.0551
2005-06 (Homestead Properties).....	34.6508	13.0700	6.0000	13.9778	67.6986
2005-06 (Non-Homestead Properties).....	34.6508	30.6236	6.0000	13.9778	85.2522
2006-07 (Homestead Properties).....	32.9778 (12-14)	13.0000	6.0000	13.9778	65.9556
2006-07 (Non-Homestead Properties).....	35.9706 (12-14)	31.0000	6.0000	13.9778	86.9484
2007-08 (Homestead Properties).....	32.6510 (12-14)	13.0000	6.0000	13.9778	32.9778
2007-08 (Non-Homestead Properties).....	32.6510 (12-14)	31.0000	6.0000	13.9778	50.9778
2008-09 (Homestead Properties).....	32.0606 (12-14)	(9)	6.0000	(10)	
2008-09 (Non-Homestead Properties).....	32.0606 (12-14)	(9)	6.0000	(10)	

(1) Includes Detroit Public Library at 0.640 mills through 1993-94.

(2) Includes Detroit Public Library at 1.000 mills, commencing on 12-1-84.

(3) Includes Detroit Public Library at 2.000 mills, commencing on 7-1-91.

(4) Includes 0.640 mills for the Detroit Public Library allocated by the Wayne County Tax Allocation Board, commencing on 7-1-94.

(5) Statewide Education Tax commencing on 7-1-94.

(6) P.A. 38 of 1999 requires tax rates to be rounded down to 4 decimal places effective 8/1/99.

(7) Includes Detroit Public Library at 2.9943 mills, commencing on 7-1-00.

(8) Tax Rates (excluding debt service and state education) were rolled back by a factor of 0.9981 (MCL211.23d)

(9) Rate not determined until June 2007.

(10) Rate not determined until December 1, 2007.

(11) P.A. 243 of 2002 provided for a 1 mill decrease in the SET for a period of 1-year.

(12) Includes Detroit Public Library additional 1.000 mill commencing on 7-1-05.

(13) Tax Rates (excluding debt service and state education) were rolled back by a factor of 0.9995 (MCL211.23d)

(14) City of Detroit garbage mills (2.9928) were eliminated for residential properties in FY 2007 and all property in FY 2008.

CITY OF DETROIT
2008-09 MAYOR'S RECOMMENDED BUDGET
State Equalized Valuations
Taxable Valuations (beginning with FY 1995-96)

Fiscal Year	Real Property	Personal Property	Leased Real Estate (Act 189)	Total
1970-71	3,875,476,834	1,427,562,198	3,245,148	5,306,284,180
1975-76	4,276,286,830	1,499,479,950	16,339,520	5,792,106,300
1980-81*	4,243,561,850	956,231,600	27,653,950	5,227,447,400
1985-86*	4,220,267,845	1,010,475,230	**	5,230,743,075
1990-91*	4,352,042,900	1,227,761,520	**	5,579,804,420
1991-92*	4,417,351,340	1,237,444,600	**	5,654,795,940
1992-93*	4,422,924,900	1,281,200,980	**	5,704,125,880
1993-94*	4,554,668,625	1,260,742,960	**	5,815,411,585
1994-95*	4,565,439,900	1,330,336,390	**	5,895,776,290
1995-96*	4,631,121,900	1,281,065,150	**	5,912,187,050
1995-96*,(Taxable)***	4,606,258,474	1,281,065,150	**	5,887,323,624
1996-97*	4,943,226,600	1,443,983,280	**	6,387,209,880
1996-97*,(Taxable)***	4,703,634,599	1,443,983,280	**	6,147,617,879
1997-98*	5,351,874,550	1,603,340,500	**	6,955,215,050
1997-98*,(Taxable)***	4,847,235,699	1,603,340,500	**	6,450,576,199
1998-99*	5,940,200,550	1,626,585,350	**	7,566,785,900
1998-99*,(Taxable)***	5,005,030,961	1,626,585,350	**	6,631,616,311
1999-00*	6,990,962,278	1,637,481,660	**	8,628,443,938
1999-00*,(Taxable)***	5,219,200,241	1,637,481,660	**	6,856,681,901
2000-01*	8,106,178,450	1,718,118,920	**	9,824,297,370
2000-01*,(Taxable)***	5,486,262,205	1,718,118,920	**	7,204,381,125
2001-02*	9,319,364,300	1,656,437,990	**	10,975,802,290
2001-02*,(Taxable)***	5,983,367,293	1,656,437,990	**	7,639,805,283
2002-03*	10,298,344,200	1,749,983,210	**	12,048,327,410
2002-03*,(Taxable)***	6,226,065,313	1,749,983,210	**	7,976,048,523
2003-04*	10,668,533,845	1,391,662,381	**	12,060,196,226
2003-04*,(Taxable)***	6,470,987,182	1,373,222,411	**	7,844,209,593
2004-05* @	11,267,123,205	1,573,479,752	**	12,840,602,957
2004-05*,(Taxable)***	6,901,965,178	1,544,256,706	**	8,446,221,884
2005-06* @	11,757,967,595	1,654,260,635	**	13,412,228,230
2005-06*,(Taxable)***	7,248,364,901	1,623,886,327	**	8,872,251,228
2006-07* @	11,799,604,984	1,655,569,747	**	13,455,174,731
2006-07*,(Taxable)***	7,644,256,163	1,654,017,924	**	9,298,274,087
2007-08* @	12,466,718,586	1,646,721,974	**	14,113,440,560
2007-08*,(Taxable)***	8,252,419,318	1,644,285,424	**	9,896,704,742
2008-09* @	12,332,514,854	1,612,957,472	**	13,945,472,326
2008-09*,(Taxable)***	8,421,826,129	1,609,441,607	**	10,031,267,736

* Excludes inventories valued at \$718,498,590, and exempted by Act No. 234 of 1975.
Reimbursement for this loss is provided to local units of government under Act 228 of 1975.

** Included in Commercial and Industrial Real Estate totals.

*** Beginning with FY1995-96 taxable values cannot exceed the statewide rate of inflation of the prior year (3.2%) on a per parcel basis, except where increases are due to physical changes in the parcel (P.A. 415 of 1994).

@ Includes Renaissance Zone starting in FY 2004-05. FY2008 Ren Zone Valuations: \$311,854,906 (SEV) and \$278,241,810 (taxable)

CITY OF DETROIT
2008-09 MAYOR'S RECOMMENDED BUDGET
Taxable Valuations - Special Districts
Public Acts 198, 255, 147 and 146

	Rehabilitation or Restoration of Existing Facilities	New or Replacement Facilities	IFT Renaissance Zone	Total
Public Act 198 of 1974 - Industrial Facilities Tax				
1975-76.....	\$14,086,590	\$0		\$14,086,590
1981-82.....	57,319,032	17,319,950		74,638,982
1982-83.....	80,422,632	24,127,120		104,549,752
1983-84.....	68,276,032	37,379,560		105,655,592
1984-85.....	66,515,302	69,162,660		135,677,962
1985-86.....	64,359,362	134,115,340		198,474,702
1986-87.....	63,709,552	206,031,060		269,740,612
1987-88.....	42,546,696	225,466,610		268,013,306
1988-89.....	41,536,926	205,444,220		246,981,146
1989-90.....	40,263,096	196,764,000		237,027,096
1990-91.....	32,062,196	185,406,690		217,468,886
1991-92.....	19,052,176	234,121,140		253,173,316
1992-93.....	8,278,806	373,214,290		381,493,096
1993-94.....	6,373,500	357,096,010		363,469,510
1994-95.....	6,217,390	360,350,389		366,567,779
1995-96.....	5,788,640	291,002,750		296,791,390
1996-97.....	5,333,420	182,999,947		188,333,367
1997-98.....	5,316,270	226,429,992		231,746,262
1998-99.....	17,607,540	453,502,146		471,109,686
1999-00.....	17,312,840	654,205,868		671,518,708
2000-01.....	15,973,850	748,602,462		764,576,312
2001-02.....	15,900,470	784,862,307		800,762,777
2002-03.....	16,622,370	871,439,815		888,062,185
2003-04.....	12,814,560	718,896,766		731,711,326
2004-05.....	12,820,740	697,822,376	27,608,775	738,251,891
2005-06.....	12,545,850	616,504,542	29,497,914	658,548,306
2006-07.....	12,545,850	558,086,811	27,733,783	598,366,444
2007-08.....	13,678,283	630,725,666	23,448,984	667,852,933
2008-09.....	13,572,666	521,095,118	21,531,075	556,198,859
Public Act 255 of 1978 - Commercial Facilities Tax				
1980-81.....	\$117,572	\$711,050		\$828,622
1981-82.....	504,722	11,072,100		11,576,822
1982-83.....	948,572	18,802,600		19,751,172
1983-84.....	967,822	23,746,250		24,714,072
1984-85.....	1,969,372	25,963,350		27,932,722
1985-86.....	1,980,522	36,296,750		38,277,272
1986-87.....	2,874,522	45,175,400		48,049,922
1987-88.....	2,750,772	47,683,150		50,433,922
1988-89.....	2,723,822	48,117,570		50,841,392
1989-90.....	2,723,822	45,396,960		48,120,782
1990-91.....	2,474,522	48,223,450		50,697,972

CITY OF DETROIT
2008-09 MAYOR'S RECOMMENDED BUDGET
Taxable Valuations - Special Districts
Public Acts 198, 255, 147 and 146

	Rehabilitation or Restoration of Existing Facilities	New or Replacement Facilities	IFT Renaissance Zone	Total
Public Act 255 of 1978 - Commercial Facilities Tax (Continue)				
1991-92.....	2,312,072	45,117,450		47,429,522
1992-93.....	2,312,072	45,039,400		47,351,472
1993-94.....	2,129,764	41,434,020		43,563,784
1994-95.....	1,652,832	35,787,049		37,439,881
1995-96.....	1,534,282	8,884,939		10,419,221
1996-97.....	1,515,032	8,588,367		10,103,399
1997-98.....	820,882	9,409,017		10,229,899
1998-99.....	246,532	0		246,532
1999-00.....	88,132	0		88,132
2000-01.....	0	0		0

Public Act 147 of 1992 - Neighborhood Enterprise Zone Tax

	Rehabilitation or Restoration of Existing Facilities	New or Replacement Facilities	Homestead	Total
1994-95.....	\$0	\$2,291,550		\$2,291,550
1995-96.....	0	2,640,000		2,640,000
1996-97.....	0	3,921,600		3,921,600
1997-98.....	0	9,026,700		9,026,700
1998-99.....	0	14,171,944		14,171,944
1999-00.....	0	33,312,900		33,312,900
2000-01.....	0	25,534,800		25,534,800
2001-02.....	143,600	26,460,400		26,604,000
2002-03.....	82,850	38,548,350		38,631,200
2003-04.....	83,179	46,284,909		46,368,088
2004-05.....	140,158	53,587,271		53,727,429
2005-06.....	1,637,606	62,456,061		64,093,667
2006-07.....	4,530,861	76,282,161		80,813,022
2007-08.....	5,723,286	90,934,801		96,658,087
2008-09.....	8,300,468	101,917,649	165,819,432	276,037,549

Public Act 146 of 2000- Obsolete Property Rehabilitation Act

	Obsolete-Rehab	Obsolete-Real	Total
2004-05.....	1,922,226		1,922,226
2005-06.....	1,924,734		1,924,734
2006-07.....	25,711,591	3,438,289	29,149,880
2007-08.....	22,204,553	5,307,483	27,512,036
2008-09.....	54,274,443	1,611,838	55,886,281

Public Act 258 of 2003- Land Bank Sale

	Land Bank Sale (State)	Land Bank Sale (State-Ren Zone)	Total
2008-09.....	3,489,360	-	3,489,360